

NOTICE TO CLOCA BOARD OF DIRECTORS

Please find enclosed the **agenda** and supporting documents for the **CLOCA Annual General Board of Directors Meeting** on **Tuesday, January 16, 2024, at 5:00 p.m.** This meeting will be a **Hybrid meeting**. Members can join either virtual through TEAMS or attend in-person at the Authority's Administrative Office - 100 Whiting Avenue, Oshawa

The list below outlines upcoming meetings and events for your information.

UPCOMING MEETINGS & EVENTS

DATE	TIME	EVENT	LOCATION
Tuesday, January 16/24	5:00 p.m.	CLOCA Board of Directors AGM	Hybrid Meeting
Tuesday, January 16/24	Immediately following AGM	Central Lake Ontario Conservation Fund (CLOCF) Board Meeting	Hybrid Meeting
Tuesday, February 13/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
*Friday, February 16/24	6:00 p.m. to 8:00 p.m. 8:30 p.m. to 10:30 p.m.	Family Evening Snowshoe Hike	Russ Powell Nature Centre 7274 Holt Road, Enniskillen
March 8-10/24 March 13-17/24 March 23-24/24 April 6-7/24	9:30 a.m. to Noon or Noon to 2:30 p.m.	Annual Maple Syrup Festival Purchase tickets online: cloca.com/maple-syrup-festival	Purple Woods Conservation Area 38 Coates Road East, Oshawa Note: Festival Closed Easter Weekend
Tuesday, March 19/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Friday, April 5/24	7:00 p.m. to 9:00 p.m.	Lantern Hike	Purple Woods Conservation Area 38 Coates Road East, Oshawa
Tuesday, April 16/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Saturday, May 11/24	1:00 p.m. to 3:00 p.m.	Mother's Day Hike and Tea	Russ Powell Nature Centre 7274 Holt Road, Enniskillen
*Tuesday, May 14/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, June 18/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Friday, June 21/24	8:30 p.m. to 10:00 p.m.	Summer Solstice/Firefly Hike	Purple Woods Conservation Area 38 Coates Road East, Oshawa
Tuesday, July 16/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, September 17/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
*Tuesday, October 8/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, November 19/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting
Tuesday, December 17/24	5:00 p.m.	CLOCA Board of Directors Meeting	Hybrid Meeting

***Prior Tuesday meeting due to Monday being a statutory holiday**

LATEST NEWS

Check Out our website! www.cloca.com
Discover your local Conservation Area.

“Healthy Watersheds for Today and Tomorrow”

CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

A G E N D A

ANNUAL AUTHORITY MEETING

Tuesday, January 16, 2024 - 5:00 P.M.

HYBRID MEETING LOCATION: VIRTUAL THROUGH TEAMS (ACCESS DETAILS TO BE PROVIDED)
OR 100 WHITING AVENUE, OSHAWA, AUTHORITY'S ADMINISTRATIVE OFFICE, BOARDROOM

CIRCULATION LIST

Authority Elizabeth Roy, Chair

Members: Bob Chapman, Vice Chair

Marilyn Crawford

Sami Elhajjeh

Bruce Garrod

Ron Hooper

Rick Kerr

Chris Leahy

Tito-Dante Marimpietri

Ian McDougall

Rhonda Mulcahy

John Neal

David Pickles

Maleeha Shahid

Corinna Trill

Authority C. Darling, Chief Administrative Officer

Staff: B. Boardman, Executive/Accounting Administrator

R. Catulli, Director, Corporate Services

J. Davidson, Director, Watershed Planning & Natural Heritage

L. Hastings, Communications Specialist

D. Hope, Conservation Lands & Education Manager

C. Jones, Director, Planning & Regulation

P. Sisson, Director, Engineering, Field Operations & Education

L.Vaja, Executive Assistant/Health & Safety Administrator/ Recording Secretary

R. Wilmot, Information Management & Technology Manager

Others:

AGENDA ITEM:

SUPPORTING DOCUMENTS

1. CHAIR'S WELCOME

We acknowledge that our watershed is located on the Lands of the Great Mississauga Nations who are signatories to the Williams Treaties. These communities include the Mississaugas of Scugog Island, First Nations of Alderville, Beausoleil, Curve Lake, Hiawatha, Chippewas of Georgina Island and Rama. We believe it is important that we learn, and work to reconcile the impact we, and those before us, have had on the original inhabitants. On behalf of CLOCA, we want to thank them for sharing this land and all its resources. At CLOCA, our goal is to respectfully share in the responsibility of the stewardship and protection of these ancestral lands and waters and continue towards truth and reconciliation as we move forward as friends and allies with all First Nations, Inuit, and Metis people.

2. DECLARATIONS of interest by members on any matters herein contained.

3. ADOPTION OF MINUTES of November 21, 2023

pg. 1

4. CHAIR'S REMARKS – E. Roy

5. PRESENTATIONS – None

6. ELECTION OF OFFICERS

At this point in the proceedings, the 2023 elected officers will vacate their positions, and the Chief Administrative Officer will officiate for the 2024 election of Chair.

Resolution Required: THAT in the event of a vote by ballot, Jamie Davidson and Perry Sisson be designated as scrutineers; and further that all election ballots be destroyed.

Authority Chair

(Three calls will be made for nominations. No seconder is required. Where more than one nominee stands for office, an election by secret ballot will be conducted.)

Nominations:

Resolution Required: THAT nominations for the position of Authority Chair be closed.

Election:

The newly elected Chair will assume the Chair to conduct the remainder of the meeting.

Authority Vice-Chair

(Three calls will be made for nominations. No seconder is required. Where more than one nominee stands for office, an election by secret ballot will be conducted.)

Nominations:

Resolution Required: THAT nominations for the position of Authority Vice-Chair be closed.

Election:

7. SIGNING OFFICERS

Resolution Required: THAT the Signing Officers of the Authority be any two of the following: The Chair, Vice-Chair, Chief Administrative Officer/Secretary-Treasurer, and Director of Corporate Services.

8. SOLICITORS

Central Lake Ontario Conservation Authority utilizes the services of six (6) legal firms:

- Borden Ladner Gervais – property tax and related matters
- Boychyn & Boychyn – real estate and property transactions
- Fogler, Rubinoff – land-related matters – planning and regulation matters
- Gardiner, Roberts – land-related matters – planning and regulation matters
- Hicks, Morley – employment and labour-related matters
- Littler Canada - legal matters for personnel/human resources

Resolution Required: THAT the firms Borden Ladner Gervais, Toronto; Boychyn & Boychyn, Oshawa; Fogler Rubinoff, Toronto; Gardiner, Roberts, Toronto; Hicks Morley, Toronto; and Littler Canada be appointed Solicitors for the Authority, as required.

9. BORROWING BY-LAW

Resolution Required: THAT the Central Lake Ontario Conservation Authority's signing officers are hereby authorized on behalf of the Central Lake Ontario Conservation Authority to borrow from time to time, from the banking institution under agreement with the Central Lake Ontario Conservation Authority, up to \$1,000,000 to meet current expenditures until Provincial grants and/or Regional funding are received, with interest as may be determined by agreement between the bank and the Central Lake Ontario Conservation Authority.

10. CONSERVATION ONTARIO COUNCIL

Resolution Required: THAT the Chair be appointed as the Authority's representative on the Conservation Ontario Council. Alternative designates are the Vice-Chair and the Chief Administrative Officer.

11. ENFORCEMENT OFFICERS

- (i) Development, Interference with Wetlands and Alteration to Shorelines and Watercourses Regulation #42/06

Resolution Required: THAT L. Bulford, E. Cameron, D. Cheng, C. Jones, S. Nejad, P. Sisson, S. Sivarajah and J. Tisdale be appointed Enforcement Officers under the Development, Interference with Wetlands and Alteration to Shorelines and Watercourses Regulation #42/06.

12. ENFORCEMENT OFFICERS

(ii) Conservation Areas Regulation #101/90

Resolution Required: THAT T. Backus, A. Cooper, B. De Waal, D. Hope, J. Maas, and M. Murphy be appointed Enforcement Officers under the Conservation Areas Regulation #101/92.

13. CORRESPONDENCE

- (1) Letter from the Ministry of Natural Resources & Forestry pg. 5
 Re: Extension of Minister' Direction for Conservation Authorities Regarding Fee Changes
 Associated with Planning, Development and Permitting Fees

RECOMMENDATION:

THAT the above correspondence items be received for information.

14. DIRECTOR, PLANNING & REGULATION

- (1) Staff Report #5861-24 pg. 14
 Re: Permits Issued for Development, Interference with Wetlands, and Alteration to
 Shorelines and Watercourses – November 1 to December 31, 2023
- (2) Staff Report #5863-24 pg. 16
 Re: 2023 Timeline Report for Section 28 Applications

15. DIRECTOR, WATERSHED PLANNING & NATURAL HERITAGE – None

16. DIRECTOR, ENGINEERING, FIELD OPERATIONS & EDUCATION – None

17. DIRECTOR, CORPORATE SERVICES

- (1) Staff Report #5864-24 pg. 19
 Re: BDO Canada Audit of Financial Statements for the Year Ended December 31, 2023
- (2) Staff Report #5866-24 pg. 57
 Re: 2024 Proposed Fees for Regulation Services and Planning Services

18. CHIEF ADMINISTRATIVE OFFICER

- (1) Staff Report #5862-24 pg. 60
 Re: Common Memberships – Different Boards
- (2) Staff Report #5865-24 pg. 61
 Re: 2023 Annual Report & Strategic Plan Implementation

19. CONFIDENTIAL MATTERS

- (1) Staff Report #5867-24 pg. 66
 Re: Property Matter
- (2) Staff Report #5868-24 pg. 69
 Re: Property Matter

20. NEW AND UNFINISHED BUSINESS – None

21. ADJOURNMENT

A G E N D A

SUPPORTING DOCUMENTS

MEETING OF: Authority – Annual

DATE: Tuesday, January 16, 2024

TIME: 5:00 p.m.

LOCATION: Hybrid – Virtual (TEAMS) or
In-person - 100 Whiting Ave, Oshawa

CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

MINUTES NO. 8

AUTHORITY MEETING

Tuesday, November 21, 2023 - 5:00 P.M.

MEETING LOCATION: HYBRID – Virtual through Zoom and/or in person at 100 Whiting Avenue, Oshawa

Authority	Elizabeth Roy – Chair	Authority	C. Darling, Chief Administrative Officer
Members:	Bob Chapman – Vice Chair	Staff:	B. Boardman, Executive/Accounting Administrator/Recording Secretary
	Marilyn Crawford		R. Catulli, Director, Corporate Services
	Sami Elhajjeh		J. Davidson, Director, Watershed Planning & Natural Heritage
	Bruce Garrod		C. Gregory, Education Coordinator
	Ron Hooper		L. Hastings, Communications Specialist
	Rick Kerr		D. Hope, Conservation Lands & Education Manager
	Chris Leahy		C. Jones, Director, Planning & Regulation
	Tito-Dante Marimpietri		P. Sisson, Director, Engineering & Field Operations & Education
	Ian McDougall		L. Vaja, Executive Assistant/Health & Safety Administrator
	Rhonda Mulcahy		R. Wilmot, Information Management & Technology Manager
	John Neal		
	David Pickles		
	Corinna Traill		

Others:

Absent: Steve Yamada

The Vice Chair called the meeting to order at 5:00 p.m.

LAND ACKNOWLEDGEMENT STATEMENT

Vice Chair recited the Land Acknowledgement.

DECLARATIONS of interest by members on any matters herein contained - *None*

ADOPTION OF MINUTES (Agenda pg. 1)

Res. #67 Moved by J. Neal
Seconded by C. Leahy

THAT the Authority minutes of October 17, 2023, be adopted as circulated.
CARRIED

PRESENTATIONS – *None*

CORRESPONDENCE

(1) Correspondence from Conservation Ontario (Agenda pg. 4)
Re: Conservation Ontario Council Meeting Minutes – June 26, 2023

Res. #68 Moved by C. Leahy
Seconded by D. Pickles

THAT the above correspondence item be received for information.
CARRIED

C. Traill joined virtually at 5:01 p.m.
S. Elhajjeh joined virtually at 5:02 p.m.

DIRECTOR, PLANNING & REGULATION

(1) Staff Report #5849-23 (Agenda pg. 11)
Re: Permits Issued for Development, Interference with Wetlands, and Alteration to Shorelines and Watercourses – October 1 to 31, 2023

Res. #69 Moved by R. Hooper
Seconded by R. Kerr

THAT Staff Report #5849-23 be received for information.
CARRIED

(2) Staff Report #5851-23 (Agenda pg. 13)
Re: **Provincial Consultation on Proposed Restoration of Greenbelt Boundaries**

Res. #70 Moved by R. Hooper
Seconded by R. Kerr

WHEREAS The Greenbelt is composed of Agricultural and Environmental Lands that are necessary for local food production, ecological biodiversity, and hydrological integrity – essential elements for human life;

WHEREAS The CLOCA Board of Directors Objected to the Removals Proposed in 2022;

THEREFORE, BE IT RESOLVED THAT the CLOCA Board of Directors supports restoration of the full extent of the Greenbelt Plan;

AND THAT The Greenbelt Act, 2005 be strengthened to ensure that existing Greenbelt Lands are permanently protected;

AND THAT the Commentary in Staff Report #5851-23 be endorsed and submitted to the Province of Ontario as CLOCA's comments regarding Environmental Registry Posting 019-7739;

AND THAT Staff Report #5842-23, be circulated to Watershed Municipalities, Members of Provincial Parliament, Members of Parliament, Conservation Ontario, the Standing Committee of the Ontario Legislature Considering Bill 136, and adjacent Conservation Authorities for their information.

CARRIED

DIRECTOR, WATERSHED PLANNING & NATURAL HERITAGE – None

DIRECTOR, ENGINEERING AND FIELD OPERATIONS

(1) Staff Report #5856-23 (Agenda pg. 23)
Re: Conservation Areas Inspection Policy Update

Res. #71 Moved by M. Crawford
Seconded by C. Leahy

THAT the Board of Directors endorses the Central Lake Ontario Conservation Authority Conservation Areas Inspection Policy.

CARRIED

(2) Staff Report #5857-23 (Agenda pg. 40)
Re: Conservation Education Update – July 2023 to November 2023

Res. #72 Moved by M. Crawford
Seconded by C. Leahy

THAT Staff Report #5857-23 be received for information.
CARRIED

DIRECTOR, ENGINEERING AND FIELD OPERATIONS – Cont'd

(3) Staff Report #5858-23 (Agenda pg. 49)
Re: LiDAR Mapping Acquisition - National Adaptation Strategy and Hydrologic Prediction and Innovation Program

Res. #73 Moved by M. Crawford
Seconded by C. Leahy

THAT the Board of Directors endorse the submission of a funding proposal to the National Adaptation Strategy and Hydrologic Prediction and Innovation Program for LiDAR topographic mapping for the Central Lake Ontario Conservation Authority.

CARRIED

DIRECTOR, CORPORATE SERVICES

(1) Staff Report #5850-23 (Agenda pg. 50)
Re: 2024 Proposed Fees for Services & Programs, Regulation Services, Planning Services, and Stewardship & Restoration Services

Res. #74 Moved by R. Kerr
Seconded by B. Garrod

THAT the Proposed Fees for Services & Programs, as outlined in Attachments 1, 2 and 3 be adopted, effective January 1, 2024.

CARRIED

(2) Staff Report #5860-23 (Agenda pg. 56)
Re: 2024 Draft Budget and Levy Submission

Res. #75 Moved by R. Kerr
Seconded by B. Garrod

THAT the 2024 Draft Operating Levy Submission and Special Municipal Land Management Levy Submission totalling \$4,705,247, the Special Funding Request for the LiDAR 2024 acquisition totalling \$80,000, the Sustainable Neighbourhood Action Plan (SNAP) totalling \$120,000 and the Enniskillen Conservation Area & Russ Powell Nature Centre Entrance Improvements totalling \$120,000 be approved for circulation to the Region of Durham.

CARRIED

CHIEF ADMINISTRATIVE OFFICER

(1) Staff Report #5848-23 (Agenda pg. 65)
Re: 2024 Meeting Schedule – Board of Directors

Res. #76 Moved by D. Pickles
Seconded by C. Leahy

THAT the 2024 Meeting Schedule for Board of Directors be adopted.

CARRIED

(2) Staff Report #5852-23 (Agenda pg. 66)
Re: CLOCA's new AODA-Compliant Website

Res. #77 Moved by D. Pickles
Seconded by C. Leahy

THAT Staff Report #5852-23 be received for information.

CARRIED

CHIEF ADMINISTRATIVE OFFICER – Cont'd

(3) Staff Report #5853-23 (Agenda pg. 67)
Re: Corporate Successional Policy

Res. #78 Moved by D. Pickles
Seconded by C. Leahy

THAT Staff Report #5853-23 be received for information.
CARRIED

CONFIDENTIAL MATTERS

(1) Staff Report #5854-23 (Agenda pg. 68)
Re: Property Matter

Res. #79 Contained in the Confidential Minutes of November 21, 2023

(2) Staff Report #5855-23 (Agenda pg. 71)
Re: Property Matter

Res. #80 Contained in the Confidential Minutes of November 21, 2023

(3) Staff Report #5859-23 (Agenda pg. 76)
Re: Property Matter

Res. #81 Contained in the Confidential Minutes of November 21, 2023

NEW AND UNFINISHED BUSINESS – None

ADJOURNMENT

Res. #82 Moved by R. Kerr
Seconded by C. Leahy

THAT the meeting adjourns.
CARRIED

The meeting adjourned at 5:10 p.m.

BOB CHAPMAN, VICE CHAIR

CHRIS DARLING, CHIEF ADMINISTRATIVE OFFICER



December 13, 2023

TO: All Conservation Authorities

SUBJECT: Extension of Minister's Direction for Conservation Authorities Regarding Fee Changes Associated with Planning, Development and Permitting Fees

I am writing with regards to conservation authority fees for the 2024 year. As you are aware, a Minister's Direction ("Direction") was issued on December 28, 2022, directing conservation authorities not to change fees for programs and services associated with planning, development and permitting for the 2023 calendar year. I have provided a copy of this previous direction for your reference.

Pursuant to my authority under subsection 21.3 (1) of the *Conservation Authorities Act*, I am issuing a new Direction that extends the previous Direction for the upcoming year (attached to this letter as Attachment A). The Direction will be in effect from January 1, 2024 to December 31, 2024 and applies to fees for the same programs and services specified in the Direction that was in effect for 2023.

If you have any questions, please contact Jennifer Keyes, Director, Resources Planning and Development Policy Branch, at 705-761-4831 or jennifer.keyes@ontario.ca.

Sincerely,

A handwritten signature in black ink, appearing to read "Graydon Smith".

The Honourable Graydon Smith
Minister of Natural Resources and Forestry

c: The Honourable Paul Calandra, Minister of Municipal Affairs and Housing
The Honourable Andrea Khanjin, Minister of the Environment, Conservation and Parks

**Minister’s Direction Issued Pursuant to Section 21.3 of the *Conservation Authorities Act*
(this “Direction”)**

WHEREAS section 21.2 of the *Conservation Authorities Act* permits a Conservation Authority to charge a fee for a program or service if the program or service is included in the Minister’s list of classes of programs and services in respect of which a Conservation Authority may charge a fee;

AND WHEREAS subsections 21.2 (6) and 21.2 (7) of the *Conservation Authorities Act* provide that a Conservation Authority shall adopt a written fee policy that includes a fee schedule listing the programs and services that it provides in respect of which it charges a fee, and the amount of the fee charged for each program or service or the manner in which the fee is determined (a “**Fee Schedule**”);

AND WHEREAS subsection 21.2 (10) of the *Conservation Authorities Act* provides that a Conservation Authority may make a change to the list of fees set out in the fee schedule or to the amount of any fee or the manner in which a fee is determined, provided the authority shall give notice of the proposed change to the public in a manner it considers appropriate;

AND WHEREAS section 21.3 of the *Conservation Authorities Act* provides the Minister with the authority to give a written direction to an authority directing it not to change the amount of any fee it charges under subsection 21.2 (10), in respect of a program or service set out in the list referred to in subsection 21.2 (2), for the period specified in the direction;

NOW THEREFORE pursuant to the authority of the Minister of Natural Resources and Forestry under section 21.3, the Conservation Authorities set out under Appendix “A” of this Direction (the “**Conservation Authorities**” or each, a “**Conservation Authority**”) are hereby directed as follows:

Fee Changes Prohibition

1. Commencing on the Effective Date and for the duration of the Term of this Direction, a Conservation Authority is prohibited from making a change under subsection 21.2 (10) of the *Conservation Authorities Act* to the amount of any fee or the manner in which a fee is determined in its fee schedule if such a change would have the effect of changing the fee amount for the programs and services described in paragraphs 2 and 3 of this Direction.

Program and Service Fees Impacted

2. This Direction applies to any fee set out in the Fee Schedule of a Conservation Authority, including without limitation fees for any mandatory program or service

(Category 1), municipal program or service (Category 2), or Conservation Authority recommended program or service (Category 3) related to reviewing and commenting on planning and development related proposals, applications, or land use planning policies, or for Conservation Authority permitting.

3. For greater certainty, this Direction applies to any fees in respect of the following programs or services provided under the Mandatory Programs and Services regulation ([O. Reg. 686/21](#)):
 - a. Section 6: programs and services related to reviewing applications and proposals under the *Aggregate Resources Act*, *Drainage Act*, *Environmental Assessment Act*, and the *Niagara Escarpment Planning and Development Act*, for the purpose of commenting on the risks related to natural hazards arising from the proposal,
 - b. Section 7: programs and services related to ensuring that decisions under the *Planning Act* are consistent with the natural hazards policies in the policy statements issued under section 3 of the *Planning Act* and are in conformance with any natural hazard policies included in a provincial plan as defined in section 1 of that Act,
 - c. Section 8: programs and services related to Conservation Authority duties, functions, and responsibilities to administer and enforce section 28 and its regulations, section 28.0.1, and section 30.1 of the *Conservation Authorities Act*,
 - d. Paragraph 4 of subsection 13 (3): programs and services related to reviewing and commenting on any proposal made under another Act for the purpose of determining whether the proposal relates to a significant drinking water threat or may impact any drinking water sources protected by a source protection plan, and
 - e. Subparagraph 4 iv of section 15: programs and services related to reviewing and commenting on proposals made under other Acts for the purpose of determining the proposal's impact on the Lake Simcoe Protection Plan and the Lake Simcoe watershed.

Application

4. This Direction, applies to all Conservation Authorities in Ontario, listed in Appendix "A" to this Direction.
5. For greater certainty, this Direction also applies to the Conservation Authorities listed in Appendix "A" to this Direction when such Conservation Authorities are meeting as a source protection authority under the *Clean Water Act, 2006*.

Effective Date and Term

6. This Direction is effective from January 1, 2024 (the "**Effective Date**").

7. The term of this Direction is the period from the Effective Date to December 31, 2024 (the “**Term**”).

Amendments

8. This Direction may be amended in writing from time to time at the sole discretion of the Minister.

HIS MAJESTY THE KING IN RIGHT OF ONTARIO
as represented by the
Minister of Natural Resources and Forestry



The Honourable Graydon Smith
Minister of Natural Resources and Forestry
December 13, 2023

APPENDIX A

LIST OF CONSERVATION AUTHORITIES TO WHICH THE DIRECTION APPLIES

Ausable Bayfield CA

R.R. #3
71108 Morrison Line
Exeter ON N0M 1S5
Brian Horner
bhorner@abca.on.ca

Cataraqui Region CA

Box 160
1641 Perth Road
Glenburnie ON K0H 1S0
Katrina Furlanetto
kfurlanetto@crca.ca

Catfish Creek CA

R.R. #5
8079 Springwater Road
Aylmer ON N5H 2R4
Dusty Underhill
generalmanager@catfishcreek.ca

Central Lake Ontario CA

100 Whiting Avenue
Oshawa ON L1H 3T3
Chris Darling
cdarling@cloca.com

Credit Valley CA

1255 Old Derry Rd
Mississauga ON L5N 6R4
Quentin Hanchard
quentin.hancard@cvc.ca

Crowe Valley CA

Box 416
70 Hughes Lane
Marmora ON K0K 2M0
Tim Pidduck
tim.pidduck@crowevalley.com

Essex Region CA

Suite 311
360 Fairview Ave West
Essex ON N8M 1Y6
Tim Byrne
tbyrne@erca.org

Ganaraska Region CA

Box 328
2216 County Road 28
Port Hope ON L1A 3V8
Linda Laliberte
llaliberte@grca.on.ca

Grand River CA

Box 729
400 Clyde Road
Cambridge ON N1R 5W6
Samantha Lawson
slawson@grandriver.ca

Grey Sauble CA

R.R. #4
237897 Inglis Falls Road
Owen Sound ON N4K 5N6
Tim Lanthier
t.lanthier@greysauble.on.ca

Halton Region CA

2596 Britannia Road West
Burlington ON L7P 0G3
Hassaan Basit
hbasit@hrca.on.ca

Hamilton Region CA

P.O. Box 81067
838 Mineral Springs Road
Ancaster ON L9G 4X1
Lisa Burnside
lisa.burnside@conservationhamilton.ca

Kawartha Region CA

277 Kenrei (Park) Road
Lindsay ON K9V 4R1
Mark Majchrowski
mmajchrowski@kawarthaconservation.com

Kettle Creek CA

R.R. #8
44015 Ferguson Line
St. Thomas ON N5P 3T3
Elizabeth VanHooren
elizabeth@kettlecreekconservation.on.ca

Lake Simcoe Region CA

Box 282
120 Bayview Parkway
Newmarket ON L3Y 3W3
Rob Baldwin
r.baldwin@lsrca.on.ca

Lakehead Region CA

Box 10427
130 Conservation Road
Thunder Bay ON P7B 6T8
Tammy Cook
tammy@lakeheadca.com

Long Point Region CA

4 Elm Street
Tillsonburg ON N4G 0C4
Judy Maxwell
jmaxwell@lprca.on.ca

Lower Thames Valley CA

100 Thames Street
Chatham ON N7L 2Y8
Mark Peacock
mark.peacock@ltvca.ca

Lower Trent Region CA

R.R. #1
714 Murray Street
Trenton ON K8V 5P4
Rhonda Bateman
rhonda.bateman@lrc.on.ca

Maitland Valley CA

Box 127
1093 Marietta Street
Wroxeter ON N0G 2X0
Phil Beard
pbeard@mvca.on.ca

Mattagami Region CA

100 Lakeshore Road
Timmins ON P4N 8R5
David Vallier
david.vallier@timmins.ca

Mississippi Valley CA

10970 Highway 7
Carleton Place ON K7C 3P1
Sally McIntyre
smcintyre@mvc.on.ca

Niagara Peninsula CA

250 Thorold Road West, 3rd Floor
Welland ON L3C 3W2
Chandra Sharma
csharma@npca.ca

Nickel District CA

199 Larch St
Suite 401
Sudbury ON P3E 5P9
Carl Jorgensen
carl.jorgensen@conservationsudbury.ca

North Bay-Mattawa CA

15 Janey Avenue
North Bay ON P1C 1N1
Chitra Gowda
chitra.gowda@nbmca.ca

Nottawasaga Valley CA

8195 Line 8
Utopia ON L0M 1T0
Doug Hevenor
dhevenor@nvca.on.ca

Otonabee Region CA

250 Milroy Drive
Peterborough ON K9H 7M9
Janette Loveys Smith
jsmith@otonabeeconservation.com

Quinte CA

R.R. #2
2061 Old Highway #2
Belleville ON K8N 4Z2
Brad McNevin
bmcnevin@quinteconservation.ca

Raisin Region CA

PO Box 429
18045 County Road 2
Cornwall ON K6H 5T2
Richard Pilon
richard.pilon@rrca.on.ca

Rideau Valley CA

Box 599
3889 Rideau Valley Dr.
Manotick ON K4M 1A5
Sommer Casgrain-Robertson
sommer.casgrain-robertson@rvca.ca

Saugeen Valley CA

R.R. #1
1078 Bruce Road #12, Box #150
Formosa ON N0G 1W0
Jennifer Stephens
j.stephens@svca.on.ca

Sault Ste. Marie Region CA

1100 Fifth Line East
Sault Ste. Marie ON P6A 6J8
Corrina Barrett
cbarrett@ssmrca.ca

South Nation River CA

38 Victoria Street
P.O. Box 29
Finch ON K0C 1K0
Carl Bickerdike
cbickerdike@nation.on.ca

St. Clair Region CA

205 Mill Pond Crescent
Strathroy ON N7G 3P9
Ken Phillips
kphillips@scrca.on.ca


Toronto and Region CA

101 Exchange Avenue
Vaughan ON L4K 5R6
John MacKenzie
john.mackenzie@trca.ca

Upper Thames River CA

1424 Clarke Road
London ON N5V 5B9
Tracey Annett
annettt@thamesriver.on.ca

DATE: January 16, 2024
FILE: RPRG3974
S.R.: 5861-24
TO: Chair and Members, CLOCA Board of Directors
FROM: Chris Jones, Director, Planning & Regulation
SUBJECT: **Permits Issued for Development, Interference with Wetlands and Alteration to Shorelines and Watercourses – November 1 to December 31, 2023**

APPROVED BY C.A.O. 

Attached are Development, Interference with Wetlands and Alterations to Shorelines and Watercourses applications, pursuant to Ontario Regulation 42/06, as approved by staff and presented for the members' information.

RECOMMENDATION:

THAT Staff Report #5861-24 be received for information.

Attach.

PERMITS TO BE RATIFIED, FROM 1 NOV 2023 TO 31 DEC 2023

Row	Municipality	Owner Applicant	Street Lot Con	Permit No	Description
1	CLARINGTON	HOM DRAFTING & DESIGN INC.	368 NORTHGLEN BOULEVARD / LOT 12 / CON 03	C23-195-BW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE CONSTRUCTION OF A DECK
2	CLARINGTON	PROPERTY OWNER	1893 TAUNTON ROAD / LOT 26 / CON 04	C23-203-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE CONSTRUCTION OF A BARN
3	CLARINGTON	PROPERTY OWNER	0 SOLINA ROAD / LOT 25 / CON 03	C23-207-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE CONSTRUCTION OF A SINGLE FAMILY RESIDENTIAL DWELLING, DETACHED GARAGE, POOL, SEPTIC & WELL, AND WETLAND COMPENSATION AND ENHANCEMENT (NATIVE TREE PLANTING AND CULVERT INSTALLATION)
4	CLARINGTON DARLINGTON	OPG / WSP	1 HOLT ROAD SOUTH / LOT 18-20 / CON BFC	C23-202-WH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH RE: CLEARING & GRUBBING OF ADDITIONAL AREAS ON THE 2ND LINE ROAD (DARLINGTON NUCLEAR SITE).
5	CLARINGTON DARLINGTON	OPG / WSP	1 HOLT ROAD SOUTH / LOT 18-20 / CON BFC	C23-041-G	AMENDMENT - DEVELOPMENT ACTIVITIES ASSOCIATED WITH RE: EARLY WORKS PHASE - HOLT ROAD LANE ADDITION
6	OSHAWA	THE CITY OF OSHAWA - PARKS DEPARTMENT / TOWN & COUNTRY CONTRACTING OUT LTD.	(1450 SIMCOE STREET SOUTH) LAKEVIEW PARK / LOT 06 / CON BFC	O23-211-BFH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE REMOVAL AND RECONSTRUCTION OF PARK STRUCTURES
7	OSHAWA	SORBARA DEVELOPMENT GROUP / WSP	2100 JOHN DALBY DRIVE / LOT 05 & 06 / CON 05	O23-206-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH INSTALLATION OF A SANITARY SERVICES FOR DRAFT PLAN OF SUBDIVISION S-O-2014.01
8	OSHAWA	PROPERTY OWNER	85 HALL STREET / LOT 11 / CON 01	O23-204-B	DEVELOPMENT ACTIVITIES ASSOCIATED WITH INTERIOR RENOVATIONS TO THE EXISTING DWELLING
9	OSHAWA	PROPERTY OWNER	674 ADELAIDE AVENUE EAST / LOT 05 / CON 02	O23-205-RH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INTERIOR RENOVATIONS OF THE EXISTING BUILDING TO CONVERT THE UNAUTHORIZED TRIPLEX INTO A SINGLE RESIDENTIAL DWELLING UNIT. THE RENOVATIONS INCLUDE THE REMOVAL OF ALL SLEEPING QUARTERS FROM THE UPPER AND LOWER BASEMENT LEVEL.
10	OSHAWA	PROPERTY OWNER	198 GREENWOOD AVENUE / LOT 12 / CON 01	O23-212-RFH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INTERIOR RENOVATIONS OF THE EXISTING BUILDING. THE RENOVATIONS INCLUDE THE REMOVAL OF ALL SLEEPING QUARTERS FROM THE FINISHED BASEMENT
11	OSHAWA	2157236 ONTARIO LIMITED	PHASE 5 TRAIL - THORNTON ROAD NORTH / LOT 16 / CON 05	O23-199-GBHW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH RE: PHASE 5 - TRAIL CONSTRUCTION - REMAINING PORTION OF A NEW GRAVEL TRAIL IN THE WINDFIELDS DEVELOPMENT AND THE CONSTRUCTION OF A PEDESTRIAN BRIDGE CROSSING.
12	OSHAWA	(DCDSB / SEBERRA PROFESSIONAL	400 PACIFIC AVENUE / LOT 13 / CON 01	O23-197-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INSTALLATION/CONSTRUCTION OF 2 ADDITIONAL PORTABLES
13	OSHAWA	2690033 ONTARIO INC. / PRIORITY PERMITS	1707 THORNTON ROAD NORTH / LOT 16 / CON 04	O23-201-BW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH RE: INSTALL OF 1 NEW PYLON SIGN
14	OSHAWA	1662857 ONTARIO LIMITED (NIDEVA PROPERTIES INC.) / SCS CONSULTING GROUP	610 CONLIN ROAD EAST / LOT 08 / CON 05	O23-198-GBW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE CONSTRUCTION OF NIDEVA PHASE 1, INCLUDING THE CONSTRUCTION OF A STORMWATER MANAGEMENT POND, OUTFALLS, SANITARY FORCEMAINS, ROADS, SITE ALTERATION, GRADING AND SERVICING IN PREPARATION FOR HOUSE CONSTRUCTION,
15	WHITBY	REGION OF DURHAM	CONLIN ROAD AND GARRARD SIDEROAD / LOT 19 / CON 04	W23-194-BGHW	DEVELOPMENT ACTIVITIES ASSOCIATED WITH INSTALLATION OF A 600MM DIAMETER FEEDERMAIN WITHIN THE EAST BOUND LANE OF CONLIN ROAD BETWEEN THICKSON AND THE GARRARD SIDE ROAD
16	WHITBY	FIELDGATE DEVELOPMENTS / SCS CONSULTING GROUP	TAUNTON ROAD & CORONATION ROAD / LOT 33 / CON 04	W23-196-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH GRADING OF PHASE 2, RESTORATION OF AGRICULTURAL LANDS AND CONSTRUCTION OF THE WESTERN STORMWATER MANAGEMENT POND
17	WHITBY	PROPERTY OWNER	4895 ASHBURN ROAD / LOT 26 / CON 04	W23-193-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INTERIOR RENOVATION OF EXISTING HOME
18	WHITBY	ENBRIDGE GAS INC.	7675 CEDARBROOK TRAIL / LOT 24 / CON 07	W23-200-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE INSTALLATION OF A PROPOSED GAS SERVICE
19	WHITBY	STANTEC CONSULTING	VICTORIA STREET EAST / LOT 18 / CON BFC	W23-214-GF	DEVELOPMENT ACTIVITIES ASSOCIATED WITH GEOTECHNICAL INVESTIGATION WORK & ADVANCE 5 BOREHOLES TO A DEPTH OF 6M EACH
20	WHITBY	COUNTRY LANE ESTATES INC. /	4275 COUNTRY LANE / LOT 30 / CON 04	W23-208-GBH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH THE CONSTRUCTION OF A 2 STOREY RESIDENTIAL DWELLING
21	WHITBY	VALIANT GROUP / D.G. BIDDLE AND ASSOCIATES LIMITED	STELLAR DRIVE / LOT 18 / CON 01	W23-215-GH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH RE: ROUGH GRADING
22	WHITBY	WHITBY YACHT CLUB	701 GORDON STREET / LOT 27-28 / CON BFC	W23-213-RFH	DEVELOPMENT ACTIVITIES ASSOCIATED WITH RE: ADDITION TO ONE EXTERIOR DOOR AND INTERNAL BUILDING RENOVATIONS

DATE: January 16, 2024
FILE: RPRG3974
S.R.: 5863-24
MEMO TO: Chair and Members, CLOCA Board of Directors
FROM: Chris Jones, Director, Planning and Regulation
SUBJECT: **2023 Timeline Report for Section 28 Applications**

APPROVED BY C.A.O. 

Purpose

The purpose of this report is to present CLOCA's *Conservation Authorities Act* Section 28 application review timeline data for 2023.

Background: Two Sets of Section 28 Application Service Standard Guidance

Currently, guidance related to service standards for Section 28 permit applications are specified in a document from the former Ministry of Natural Resources (MNR) titled *Policies and Procedures for Conservation Authority Plan Review and Permitting Activities (2010)*. This guidance addresses administrative matters including determining “complete applications,” and decision timelines for “minor” and “major” applications. Following receipt of a complete set of information or “complete application,” this policy indicates that conservation authorities should aim to render a decision (i.e., complete the review of a complete application) within 30 days for a minor application or 90 days for a major application. Applications received and issued by CLOCA in 2023 under this framework are reported in the table below under “**Policy and Procedure Timeline.**”

Conservation Ontario created a second document titled *Client Service Standards for Conservation Authority Plan and Permit Review*, which was endorsed by Conservation Ontario Council in June 2019. This guidance established a second, more aggressive, set of service standards that conservation authorities would strive to meet as a best practice beyond provincial guidance. Under this framework, for applications with complete information, conservation authorities would complete their review and make a decision within 28 days for “major” applications, 21 days for “minor” applications and within 14 days for “routine” applications. Applications received and issued by CLOCA in 2023 under this second framework are reported in the table below under “**CO Guideline Timeline.**”

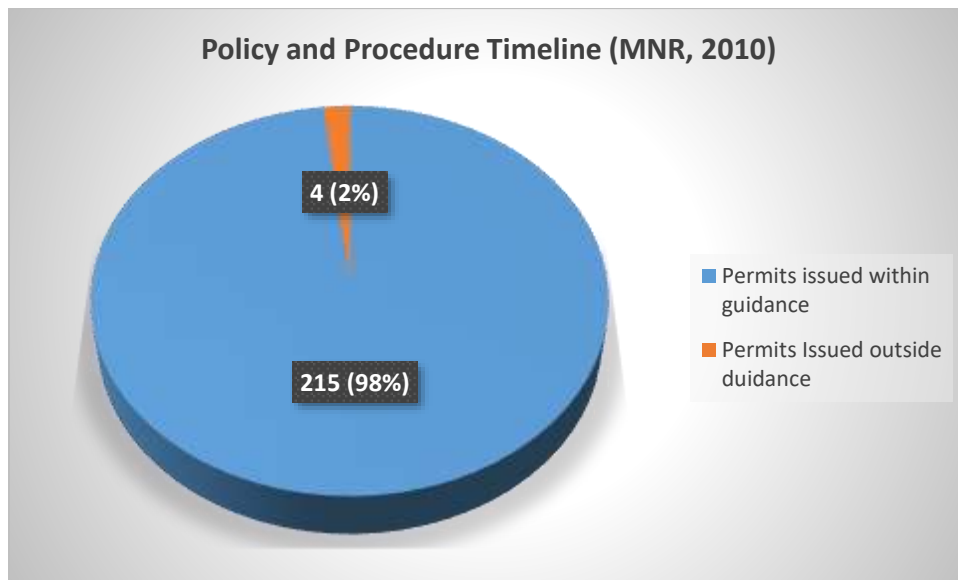
2023 Data and Results

The following table presents the 2023 timeline results for the 219 permits that were issued by CLOCA in 2023. The Major, Minor and Routine application types are based upon the level of complexity and scale of the application, as determined by staff during the course of the review process.

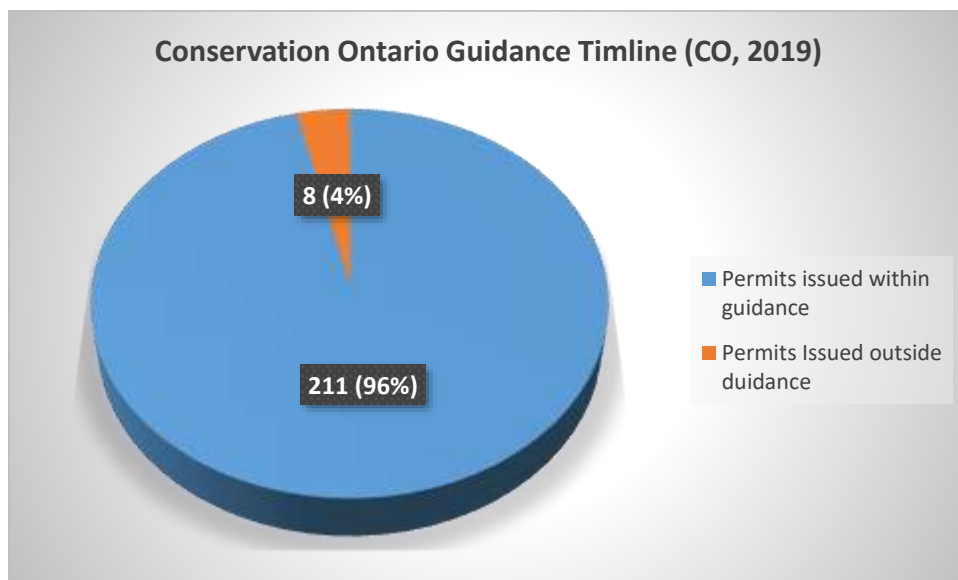
Guidance Framework	Application Type	Number of Permits Issued
<i>Policy and Procedure Timeline (MNR, 2010)</i>	Count Within Major	19
	Count Within Minor	196
	Count Outside Major	0
	Count Outside Minor	4
Total Permits Issued		219

CO Guidance Timeline (Conservation Ontario, 2019)	Count Within Major	19
	Count Within Minor	180
	Count Within Routine	12
	Count Outside Major	0
	Count Outside Minor	8
	Count Outside Routine	0
Total Permits Issued		219

The following pie chart illustrates that 98% of permits were issued by CLOCA in 2023 within the MNR, 2010 guidance (97% in 2022). 2% permit were issued outside the guidance timelines (3% in 2022). This represents a continuation in performance with the 2022 results, which continues a practice of nearly all permits being issued within the guidance.



The following pie chart illustrates that 96% of permits were issued by CLOCA in 2023 within the Conservation Ontario, 2019 guidance (94% in 2022). 4% of permits were issued outside of the guidance timelines (6% in 2022). These results represent an improvement over the positive results achieved in 2022.



Analysis

The data presented in this report represents the fourth year of CLOCA's annual reporting on Section 28 applications. Compared against the base-line data obtained in the previous years results, the 2023 results of 98% and 96% of permits having been issued within the relevant guidance represents near total conformity to the established timeliness performance standards set out by the province and Conservation Ontario, respectively. Using experience from the first years of tracking, staff anticipate that future results will be consistent with the past two years performance. Staff will continue to focus effort to issue permits within the guidance to the greatest extent possible.

Conclusion

In accordance with the Conservation Ontario guidance for "High Growth Conservation Authorities," which includes CLOCA, it is intended that this report will also be published on the CLOCA Planning and Regulation web page and that results will be reported annually each January.


RECOMMENDATION:

THAT Staff Report # 5863-24 be received for information.

REPORT

CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

DATE: January 16, 2024
FILE: AFNA42
S.R.: 5864-24
TO: Chair and Members, CLOCA Board of Directors
FROM: Rose Catulli, Director of Corporate Services
SUBJECT: **BDO Canada Audit of Financial Statements for the Year Ended December 31, 2023**

APPROVED BY C.A.O. 

The attached audit planning communication letter from the audit firm of BDO Canada LLP is being sent to the Board in advance of the annual audit. Having gone through a number of significant reporting requirements in prior audit years, staff does not anticipate any change in format for the 2023 financial statements. The planning letter provides the Board of Directors an opportunity to provide information about anything that may affect the audit especially as it relates to risk in the organization or suspected or alleged fraud.

RECOMMENDATION:

THAT the letter from Adam Delle Cese, BDO Dunwoody Canada LLP be received; and THAT Adam Delle Cese be advised that the Board of Directors is not aware of any matters related to increased risk, fraud, or errors on behalf of management processes.

Attach.

RC/lv
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Central Lake Ontario Conservation Authority

Audit planning communication to the Board of
Directors for the year ended December 31,
2023

START



To the Board of Directors of Central Lake Ontario Conservation Authority

We are pleased to provide you with this planning communication to highlight and explain key issues which we believe to be relevant to the audit of Central Lake Ontario Conservation Authority (the “Authority”) non-consolidated financial statements for the year ended December 31, 2023.

The enclosed planning communication includes our approach to your audit, the significant risks we have identified and the terms of our engagement. At the year-end meeting, we will provide you with a copy of our draft audit opinion and discuss the nature, extent and results of our audit work. We will also communicate any significant internal control deficiencies identified during our audit and reconfirm our independence.

Our audit and therefore this communication will not necessarily identify all matters that may be of interest to the Board of Directors in fulfilling its responsibilities. This communication has been prepared solely for the use of the Board of Directors and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

We look forward to completing our draft audit report opinion and discussing our conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,




BDO Canada LLP
January 16, 2024



Table of Contents

- 1 Your dedicated BDO audit team
- 2 Audit timeline
- 3 Auditor's responsibilities
- 4 Significant risks and planned responses
- 5 Planned scope
- 6 How we audit financial statements
- 7 Our audit approach
- 8 BDO's digital audit suite
- 9 Recommended resources
- 10 Appendices

Audit at a glance

- 4  LEAD PARTNER ON YOUR AUDIT Adam Delle Cese CPA, CA
- 5
- 6 E: adellecese@bdo.ca
- 9 T: 289 279 0030
- 10
- 11  START DATE April 1, 2024
- 13
- 14
- 16  END DATE April 19, 2024
- 19

Your dedicated BDO audit team



Adam Delle Cese, CPA, CA

T: 289 279 0030
E: adellecese@bdo.ca

Adam Delle Cese has over 30 years of audit experience, working with various organizations. This experience allows him/her to address the unique audit and operating needs his/her clients have.

Adam Delle Cese will be the Engagement Partner for your assurance services. He/she will assume ultimate responsibility for the provision of all services, monitoring and controlling costs to ensure you receive quality, effective and value-added service.



Elizabeth Bartosek, CPA, CA

T: 289 279 0405
E: ebartosek@bdo.ca

Elizabeth Bartosek has over 30 years of audit experience, working with various organizations. This experience allows him/her to address the unique audit and operating needs his/her clients have.

Elizabeth Bartosek will be the Engagement Manager for your assurance services. He/she will assume ultimate responsibility for the provision of all services, monitoring and controlling costs to ensure you receive quality, effective and value-added service.

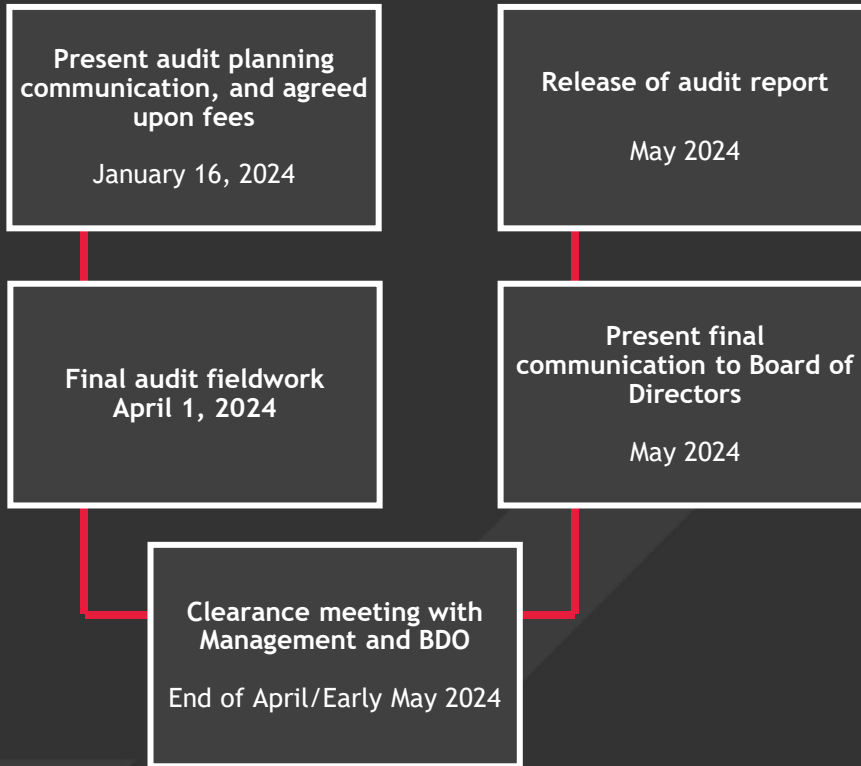
Our independence



We have identified relationships between Central Lake Ontario Conservation Authority and our Firm that may reasonably be thought to have influenced our independence. These are further discussed in Appendix [B](#).



Audit timeline



BDO'S DIGITAL AUDIT SUITE APT Next Gen

We use our APT Next Gen software and documentation tool to save time, streamline processes, and go paperless with your audit.

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DISCOVER THE
DIGITAL DIFFERENCE





Auditor's responsibilities: financial statements

We are responsible for forming and expressing an opinion on the non-consolidated financial statements that have been prepared by management, with oversight by those charged with governance. The audit of the non-consolidated financial statements does not relieve management or those charged with governance of their responsibilities. The scope of our work, as confirmed in our engagement letter attached as Appendix A to this letter, is set out below:

Year-End Audit Work

- ▶ Work with management towards the timely issuance of the non-consolidated financial statements, tax returns and consents for offering documents.
- ▶ Prepare (review) applicable tax returns for the year ended December 31, 2023.
- ▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.
- ▶ Present significant findings to the Board of Directors including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.



We are required to obtain an understanding of the system of internal control in place in order to consider the adequacy of these controls as a basis for the preparation of the non-consolidated financial statements, to determine whether adequate accounting records have been maintained and to assess the adequacy of these controls and records as a basis upon which to design and undertake our audit testing.

We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.



Auditor's responsibilities: fraud

We are responsible for planning and performing the audit to obtain reasonable assurance that the non-consolidated financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

Behind the audit report



Learn how we audit your financial statements

[SEE OUR PROCESS](#)



Auditor's responsibilities: fraud

Throughout our planning process, we performed risk assessment procedures and related activities to obtain an understanding of the entity and its environment, including the Authority's internal control, to obtain information for use in identifying the risks of material misstatement due to fraud and made inquiries of management regarding:

- ▶ Management's assessment of the risk that the non-consolidated financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the Authority, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in Central Lake Ontario Conservation Authority; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behavior.

We are not currently aware of any fraud affecting the Authority. If you are aware of any instances of actual, suspected, or alleged fraud, please let us know.



Significant risks and planned responses

We have identified the following significant risks that require special audit consideration. These risks were identified based on our knowledge of the Authority, our past experience, and input from management and the Board of Directors. Please review these significant risks and let us know your thoughts on these or any other areas of concern.

Financial statement areas	Risks noted	Audit approach
Management override of controls	Management is in a unique position to perpetrate fraud because of management’s ability to directly or indirectly manipulate accounting records or prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	In accordance with auditing standards, BDO will perform specific procedures that include testing journal entries, reviewing accounting estimates for biases, and obtaining and evaluating the business rationale for transactions that are outside the normal course of business for the Authority, if any.
Revenue Recognition and Deferred Revenue	There is a risk of improper revenue recognition, specifically around special levies and grant revenue. Special levy and grant revenue may be recognized incorrectly or in the incorrect period.	<p>BDO will review the revenue recognition policies of the Authority and determine that their treatment is consistent with Public Service Accounting Standards and management is applying the policies properly.</p> <p>BDO will review special levy expenses and deferred revenue drawdowns and determine if revenue is recorded appropriately and consistently in accordance with professional standards. BDO will also review grant documentation and expense allocations and determine if revenue is recorded appropriately and consistently in accordance with professional standards.</p>
Asset Retirement Obligation (ARO) – PS 3280	There is a risk around whether the appropriate treatment was made regarding the adoption of Section PS 3280, Asset Retirement Obligation which came into effect January 1, 2023	BDO’s planned approach will be to include assessing whether the assets in scope meets the recognition criteria under section PS 3280. For each of the assets that meet the criteria, we will assess whether an appropriate estimate was made with respect to the amount that was recognized as a liability.

[Back to contents](#)

Materiality

We determined preliminary materiality to be \$245,000, based on 3% of expenses.

Misstatements are considered to be material if they could reasonably be expected to influence the decisions of users based on the non-consolidated financial statements.

Our materiality calculation is based on the Authority's preliminary results. If actual results change significantly, we will communicate those changes to the Board of Directors as part of our year-end communication.

We will communicate all corrected and uncorrected misstatements identified during our audit to the Board of Directors, other than those which we determine to be "clearly trivial."

We encourage management to correct any misstatements identified throughout the audit process.



How we audit financial statements: Our audit process

IDENTIFY AND ASSESS RISK

Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face

OBTAIN AUDIT EVIDENCE

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly

COMMUNICATION

Communicate our opinion and details of matters on which we are required to communicate





How the firm's system of quality management supports the consistent performance of quality audit engagements

The firm's system of quality management complies with the requirements set out in Canadian Standard on Quality Management 1 - Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (CSQM 1) as issued by the Auditing and Assurance Standards Board (AASB).

In addition to the requirements set out in CSQM 1, we may have identified additional quality objectives and potential quality risks and have designed further policies and procedures to respond to these.

Taken together our system of quality management supports consistent performance of audit engagements by focusing on eight components that operate in an iterative and integrated manner. These include:

- 1 Firm risk assessment process
- 2 Governance and leadership
- 3 Relevant ethical requirements
- 4 Acceptance and continuance
- 5 Engagement performance
- 6 Resources
- 7 Information and communication
- 8 Monitoring and remediation process

Standard for Audit Quality



CSQM 1

The quality of an audit depends not only on the people conducting it—but also on the systems underpinning it. These new rules up the ante for your audit quality.



Our audit approach: Responsiveness in action

Our firm is deliberately structured to allow one partner to every six staff members. This means easy access to senior staff and the lead partner throughout your audit. It also helps our team gain a better understanding of your organization. Our audit process differs from the typical audit in our use of in-field reviews. The benefit of these in-field reviews is that final decision-makers are on site ensuring issues are resolved and files closed quickly. We offer clients the full-service expertise of a national firm. Yet we maintain a local community focus. The comprehensive range of services we deliver is complemented by a deep industry knowledge gained from over 100 years of working within local communities.



Discover how we're accelerating audit quality



Audit Quality Report

We collected our core beliefs around audit quality, the very practical steps we take to sustain it, and the progress we have made to accelerate its quest.

[Follow our progress](#)

BDO's digital audit suite

Our digital audit suite of technologies enables our engagement teams to conduct consistent risk-based audits, both domestically and internationally, with maximum efficiency and minimal disruption to our clients' operations and people.



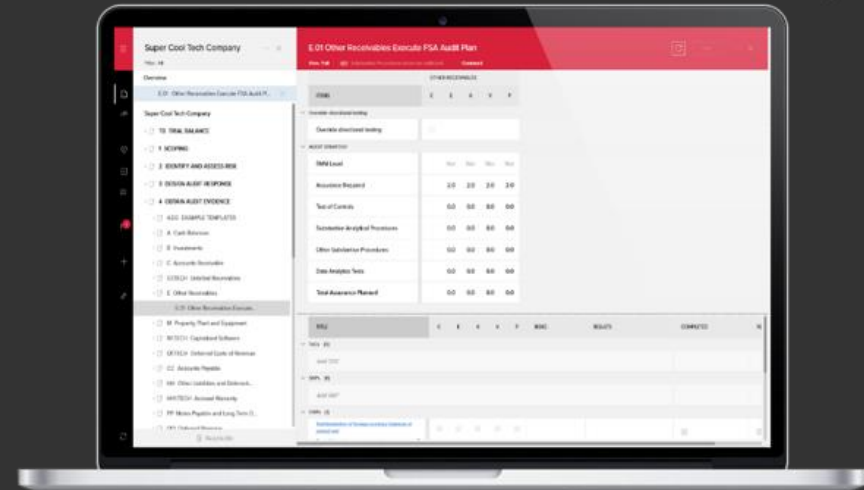
APT Next Gen

Our audit software and documentation tool, APT, is an integral part of our audit methodology. Our professionals engage APT to devise and perform appropriate, risk-based audit procedures and testing based on applicable Canadian Auditing Standards (CASs), as well as to factor in engagement and industry-specific objectives and circumstances.

APT enables us to deliver an audit that fits your organization—whether large or small; complex or basic.

This sophisticated tool also amplifies two key attributes of our audits: consistency and quality. The quality framework that we developed measures our audit performance with hard quality indicators and reflects our indispensable culture for quality. To see our audit quality and consistency in action, look no further than how our teams share best audit practices for continuous improvement.

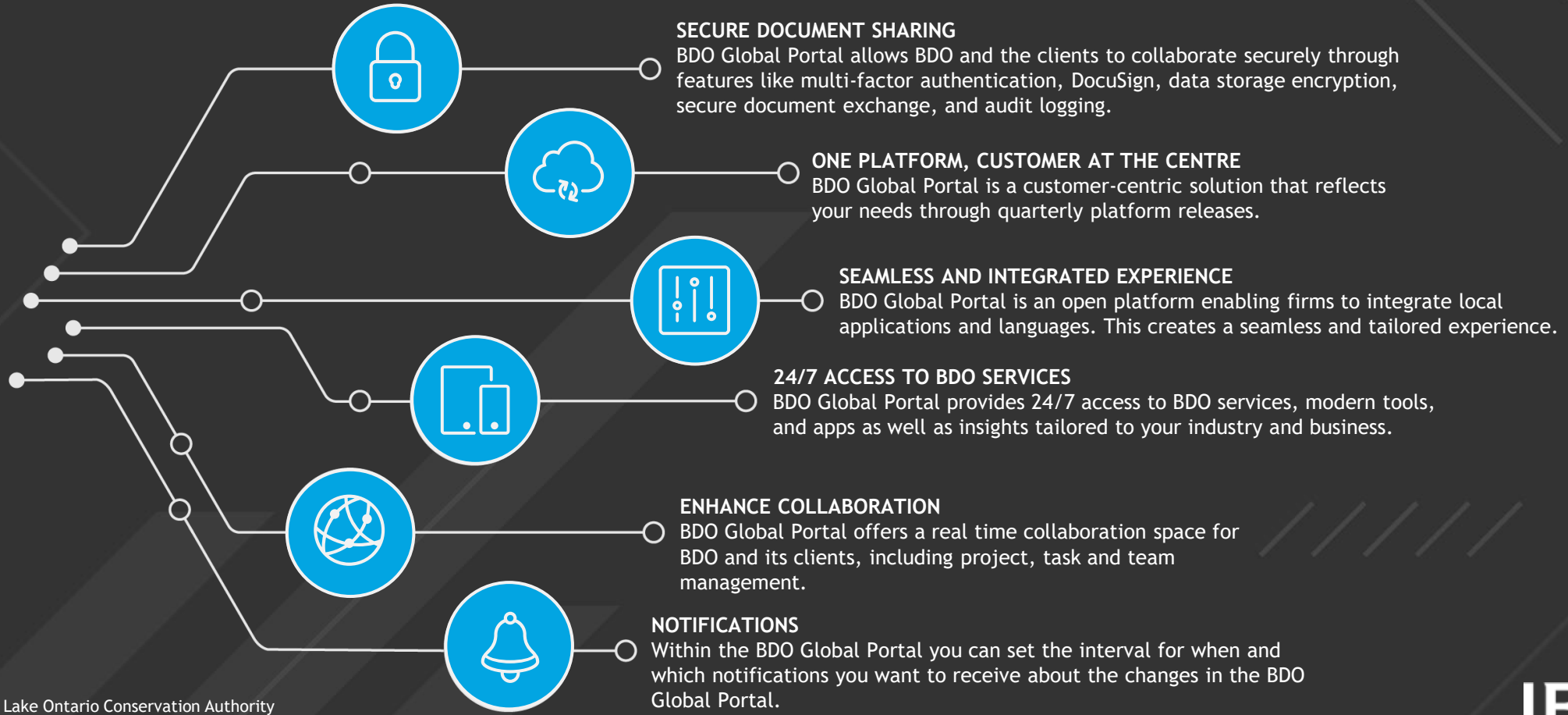
Through a strategic alliance with Microsoft and the introduction of new technology, this global, cloud-based application can now streamline and focus the audit process in even more ways for BDO professionals and their clients.





BDO Global Portal

BDO Global Portal transforms and enhances your digital experience with your BDO advisors. Available at any time, Portal enables you to access all services, tools, apps, and information and to collaborate with your advisors in a seamless way through a flexible, appealing, and secure environment.





Recommended Resource

Staying in the know with knowledge and perspective

Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

[ACCESS OUR KNOWLEDGE CENTRE](#)

The latest tax pointers



Corporate. Commodity. Transfer pricing. International tax. Government programs. Together they add up to immense differences on the organization's bottom line. Our tax collection keeps you current.

[STAY ON TOP OF TAXES](#)

Trending topics



As a community of advisors with the best interests of our clients in mind, we keep our ear to the ground to bring insights and perspectives related to key business trends to you.

[EXPLORE NOW](#)

Asset Retirement Obligations (ARO): A Practical Approach to Section PS 3280



This publication will walk through a practical approach to applying Section PS 3280 including: identification, recognition and measurement of an obligation, and the different options available to entities on transition.

[READ ARTICLE](#)

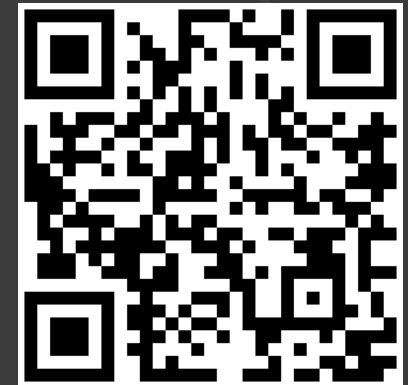
Spotlight on ESG



Transformative world events—an international health crisis, social movements, shareholder and investor values, global supply chains, energy transition, smart cities, and sustainable finance—are transforming Canadian business.

Standards and regulations are rapidly changing to reflect the goals of all of your stakeholders. Organizations, investors, and customers are embracing environmental, social, and governance (ESG) considerations as important measures of success. Non-financial and financial information is becoming more interconnected.

ESG Insights



Sector insights at your convenience

[EXPLORE NOW](#)



Spotlight on public sector



Industry insights to shape your business

At BDO, we help governments create efficient ways of working to achieve better outcomes for their citizens and public servants. From technology-based solutions to program development, advisory and audit, our team can guide you through critical strategic decisions to ensure you deliver on your vision, goals, and accountability expectations.

Public sector Insights



Resources to support your business

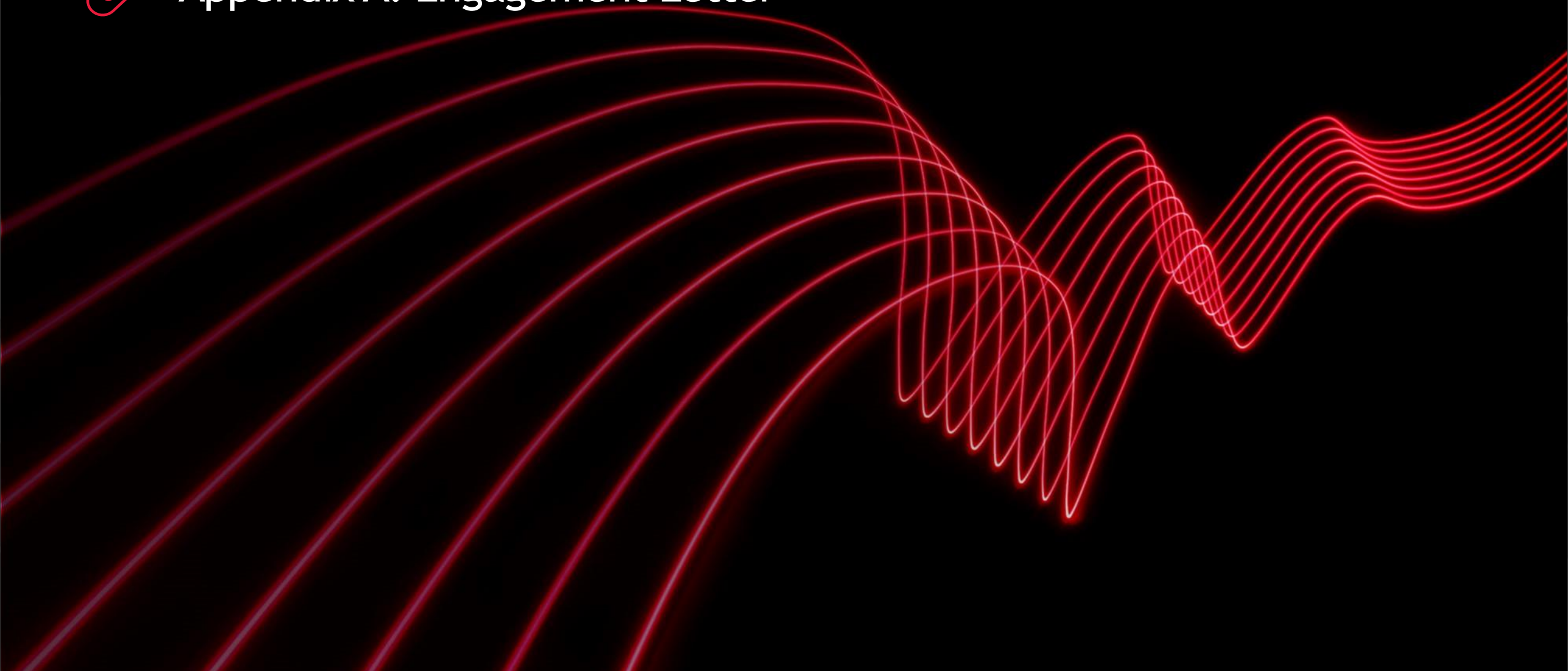
[EXPLORE NOW](#)

Appendices

- ▶ Appendix A: Engagement Letter
- ▶ Appendix B: Independence Letter



Appendix A: Engagement Letter





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Fax: +1 (705) 722-6588
Toll-free: 1-866-275-8836
www.bdo.ca

BDO Canada LLP
300 Lakeshore Drive
Suite 300
Barrie, Ontario
L4N 0B4

November 28, 2023

Central Lake Ontario Conservation Authority
100 Whiting Avenue
Oshawa, Ontario
L1H 3T3

Dear Rose Catulli,

We understand that you wish to engage us as the auditors of Central Lake Ontario Conservation Authority for its fiscal year ended December 31, 2023 and subsequent years.

We are pleased to perform the engagement subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Adam Delle Cese will be the Engagement Partner for the audit work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of services.

Our Role as Auditors

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements prepared in accordance with Canadian Public Sector Accounting Standards are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.



Reporting

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

Role of Management and Those Charged with Governance

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
 - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - additional information that we may request for the purpose of the audit;
 - unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence;
 - financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
 - written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

Financial Statement Services

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.

As agreed, we will provide assistance in the preparation of the financial statements.

These services create a threat to our independence. We, therefore, require that the following safeguards be put into place:



- (a) that you create the source data for all accounting entries;
- (b) that you develop any underlying assumptions for the accounting treatment and measurement entries; and
- (c) that you review and approve the draft financial statements, including the notes to the financial statements.

Tax Services

In addition to the assurance services discussed above, we may be requested by you to prepare Registered Charity Information Return. The returns will be prepared based upon the information supplied by you. We will not review or otherwise attempt to verify the accuracy or completeness of such information. We will utilize the information you have already provided to our engagement personnel to the extent that the material is available and relevant to the preparation of the returns. It may be necessary for us to request further information. You should review all tax returns carefully before filing to confirm that they are true, correct and complete. The responsibility for the prevention and detection of fraud, error or other similar irregularities must remain with you.

Your returns are subject to review by the taxation authorities who may not agree with your tax positions. You are responsible for retaining adequate documentation that form the basis of your tax return. If an examination occurs, documentation may be requested to support items and positions reported on the tax returns. Penalties may apply for failure to maintain adequate documentation. Any items reassessed against you by the taxation authorities are subject to certain rights of appeal. In the event of any tax audit, we will be available to represent you for a mutually agreed upon fee.

Regardless of any tax return preparation services we provide to you, you will remain responsible for filing your tax returns and any additional reporting (if applicable) with the appropriate authorities on a timely basis, unless we undertake, in writing, to do so on your behalf. Notwithstanding the foregoing, in the event that we agree to file tax returns on your behalf, you acknowledge and agree that you remain solely responsible for providing us with the documents and information required to make a timely filing, which includes written authorization to file the return on your behalf. We assume no responsibility or liability for any fees or penalties associated with a late filing where you have failed to fulfil your responsibilities.

Our fee as indicated below is based on the assumption that all information required to prepare any required tax returns is provided on a timely basis. Our fee may need to be adjusted if there is a delay in providing this information to us. To the extent that there are unanticipated tax issues that require additional research to complete the tax return or should additional work be required on BDO's part to accumulate any schedules, information, calculations, etc., necessary to support the information required to be disclosed in the tax returns, additional fees shall be charged at our standard hourly rates based upon the increased time and expenses incurred by BDO personnel. In addition, the fee quoted does not include services related to responding to notices or inquiries from taxing authorities.

We will discuss with you any filing positions which, if taken, have the potential to give rise to a material adverse assessment or reassessment by the taxing authorities. If such an assessment or reassessment occurs, any additional tax that arises will be your responsibility. In addition, we cannot be responsible for interest and penalties assessed against you in connection with your tax affairs. Therefore, should any interest or penalty be assessed, they shall be your responsibility.



Our audit is conducted primarily to enable us to express an opinion on the financial statements. The audit process is not designed to provide us with a full understanding of your tax situation and in particular, to allow us to determine whether the entity has specific tax compliance issues. We will, however, provide advice on an ongoing basis on general tax matters as requested by you. To the extent that tax services requested by you are not covered by a separate engagement letter, the terms of this Agreement shall apply to the tax services.

Additional Services

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

Fee Estimation

The estimated fee for this engagement is as follows:

- Audit services: \$25,800
- Tax services: \$1,100
- Additional services: \$3,800

For each future year we will issue a Summary of Services providing details of our Services and fees.

Our estimated fee is based on an assumed level of quality of your accounting records, the agreed upon level of preparation and assistance from your personnel and adherence to the agreed-upon timetable. Our estimated fee also assumes that your financial statements are in accordance with Canadian Public Sector Accounting Standards and that there are no significant new or changed accounting policies or issues or internal control or other reporting issues. We will inform you on a timely basis if these factors are not in place. Should our assumptions with respect to the quality of your accounting records be incorrect or should the conditions of the records, degree of cooperation, results of audit procedures, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates.

Our professional fees will be based on our billing rates which depend on the means by which and by whom our Services are provided. Our billing rates may be subject to change from time to time at our discretion with or without notice to you.

Delays in providing the complete list of agreed upon working papers/schedules to BDO will result in additional fees as follows:

- 1 week delay - additional 10% of estimated fees
- 1 month delay - additional 20% of estimated fees

Should a delay occur, we cannot guarantee completion of our work by your deadline.

We will also bill you for our out-of-pocket expenses, our administrative and technology charge, and applicable Goods and Services Sales Tax, Harmonized Sales Tax, Quebec Sales Tax and Provincial Sales Tax. Our administrative and technology charge is calculated as 7% of our professional fee and represents an allocation of estimated costs associated with our technology infrastructure and support staff time costs.



Our fees will be invoiced and payable as follows:

- \$10,235 interim payment;
- \$10,235 prior to issuance of assurance report; and
- Remainder within 10 days after issuance of our final invoice along with any additional required final payments.

Our accounts are due when rendered and invoiced amounts are deemed to be earned when paid. BDO may suspend the performance of Services in the event that you fail to pay an invoice when it is due. Fees that are not paid within 30 days of an invoice or by a specified payment deadline will be considered delinquent. Interest may be charged at the rate of 12% per annum on all accounts outstanding for more than 30 days.

Standard Terms and Conditions

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that you read and understand them. The Standard Terms and Conditions include clauses that limit our professional liability.

In the event you will be receiving Data Extraction Services as defined in Appendix 2, you hereby agree to be bound to the Data Processing and Extraction Services Terms and Conditions attached as Appendix 2 in addition to Appendix 1 Standard Terms and Conditions. You should ensure that you read and understand them.

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

Signature

Date

Name (please print)

Position

Please carefully review this Agreement, which includes the attached Standard Terms and Conditions, prior to signing it. A complete copy of the signed engagement letter should be returned to us.

Appendix 1 - Standard Terms and Conditions

1 Overview and Interpretation

1.1 This Agreement sets forth the entire agreement between the parties in relation to Services and it supersedes all prior agreements, negotiations or understandings, whether oral or written, with respect to Services, including without limitation any non-disclosure agreements entered into in advance of this Agreement. This Agreement applies to Services whenever performed (including before the date of this Agreement). To the extent that any of the provisions of the accompanying letter conflict with these Standard Terms and Conditions, these Standard Terms and Conditions shall prevail. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

1.2 In this Agreement, the following words and expressions have the meanings set out below:

This Agreement - these Standard Terms and Conditions, the letter to which they are attached, supporting schedules or other appendices to the letter, and any Summary of Services letters issued in future years

Services - the services provided or to be provided under this Agreement, and any other services which we agree to provide to you subsequent to the date of this Agreement that are not covered by a separate engagement letter

We, us, our, BDO - refer to BDO Canada LLP, a Canadian limited liability partnership organized under the laws of the Province of Ontario

You, your - the party or parties contracting with BDO under this Agreement. You and your does not include BDO, its affiliates or BDO Member Firms

BDO Member Firm or Firms - any firm or firms that form part of the international network of independent firms that are members of BDO International Limited

Confidential Information - all non-public proprietary or confidential information and Personal Information, including Client Documents

Personal Information - personal information that is or could be attributed to identifiable individuals

Client Documents - information (including internal financial information and internal records and reports) provided to us by you or on your behalf in connection with the performance of the Services

2 BDO Network and Sole Recourse

2.1 BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international network of independent member firms (i.e. BDO Member Firms), each of which is a separate legal entity.

2.2 We may use other BDO Member Firms or subcontractors to provide Services; however, we remain solely responsible for Services. You agree not to bring any claim or action against another BDO Member Firm (or their partners, members, directors, employees or subcontractors) or our subcontractors in respect of any liability relating to the provision of Services.



- 2.3 You agree that any of our affiliates, subcontractors, and other BDO Member Firms and any subcontractors thereof whom we directly or indirectly involve in providing Services have the right to rely on and enforce Section 2.2 above, as well as all liability protections contained herein, as if they were a party to this Agreement. For greater certainty, you agree that other BDO Member Firms that are subcontractors may enforce any limitations or exclusions of liability available to us under this Agreement.

3 Respective Responsibilities

- 3.1 We will use reasonable efforts to complete, within any agreed-upon time frame, the performance of Services.
- 3.2 You shall be responsible for your personnel's compliance with your obligations under this Agreement. We will not be responsible for any delays or other consequences arising from you not fulfilling your obligations.

4 Working Papers and Deliverables

- 4.1 **Ownership** - All reports (including assurance reports where applicable), written advice, working papers, and internal materials created or developed by us pursuant to this Agreement are owned by us, and we retain all property rights therein. All Client Documents continue to be your property, provided that we retain copies of such documents as necessary for our internal record keeping (including as required to comply with our professional obligations).
- 4.2 **Oral advice and draft deliverables** - You should not rely upon any draft deliverables or oral advice provided by us. Should you wish to rely upon something we have said to you, please let us know and, if possible, we will provide the information that you require in writing.
- 4.3 **Translated documents** - If you engage us to translate any documents, advice, opinions, reports or other work product of BDO from one language to another, you are responsible for the accuracy of the translation work.
- 4.4 **Reliance by Third Parties** - Our Services will not be planned or conducted in contemplation of or for the purpose of reliance by any party other than you, and are intended for the benefit of only you. Items of possible interest to a third party will not be addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction. The receipt by any third parties of any advice, opinions, reports or other work product is not intended to create any duty of care, professional relationship or any present or future liability between such third parties and us. For greater certainty, we expressly disclaim any liability of any nature or kind resulting from the disclosure to or unauthorized reliance by any third party on our advice, opinions, reports or other work product.
- 4.5 **Consent to use the Report** - Nothing in this Agreement shall be construed as consent to the use of our report in connection with a continuous disclosure document, a public or private offering document, an annual report or any other document and we expressly do not provide such consent. If you request consent for the use of our report, we will consider, at the relevant time, providing consent and any conditions that we may attach to such consent. Our consent must be in writing.
- 4.6 **Consent requests** - In order to provide consent, professional standards require that we read the other information in the related document and consider whether such information

is materially inconsistent with the related financial statements. Any consent request must be made on a sufficiently timely basis to allow us to consider your identification and resolution of events occurring in the period since the date of our report, and to obtain updated written representation letters. Such procedures will be performed at your cost and will be documented in a separate engagement letter.

5 Confidentiality

- 5.1 We will use Confidential Information provided by you only in relation to the Services or for internal and administrative purposes. You agree, however, that we may use such Confidential Information for predictive analytics to provide you with key performance indicators and other analysis and insights. We will not disclose any Confidential Information, except where required by law, regulation or professional obligation. You agree, however, that we may disclose Confidential Information to other BDO Member Firms or other subcontractors assisting us in providing Services, provided that such parties are bound by reasonable confidentiality obligations no less stringent than in this Agreement.

6 Analytics

- 6.1 You agree that we may use anonymized and aggregated usage metrics, metadata or other tag identifiers, and Confidential Information that will not include any personally identifiable information, related to your use of BDO products and/or services to develop, modify and improve tools, services and offerings and for data analytics and other insight generation. Information developed in connection with these purposes may be used or disclosed to current or prospective clients as part of service offerings, however we will not use or disclose your name or any Confidential Information in a way that would permit you to be identified.

7 Privacy and Consent for Use of Personal Information

- 7.1 In order to provide our Services, we may be required to access and collect Personal Information of individuals that is in your custody. You agree that we may collect, use, store, transfer, disclose and otherwise process Personal Information as required for the purpose of providing the Services. Personal Information may be processed in various jurisdictions in which we or applicable BDO Member Firms and subcontractors providing Services operate and as such Personal Information may be subject to the laws of such jurisdictions. Personal Information will at all times be collected, used, stored, transferred, disclosed or processed in accordance with applicable laws and professional regulations and we will require any service providers and BDO Members that process Personal Information on our behalf to adhere to such requirements. Any collection, use, storage, transfer or disclosure of Personal Information is subject to BDO's Privacy Statement available at <https://www.bdo.ca/en-ca/legal-privacy/legal/privacy-policy/>.
- 7.2 You represent and warrant that:
- (a) you have the authority to provide the Personal Information to us in connection with the performance of our Services, and
 - (b) the Personal Information provided to us has been provided in accordance with applicable law, and you have obtained all required consents of the individuals to whom such Personal Information relates in order to permit BDO to collect, use and disclose the Personal Information in the course of providing the Services.



8 Independence

- 8.1 Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to our clients in the performance of our Services. We will communicate to you any relationships between BDO (including its related entities) and you that, in our professional judgment, may reasonably be thought to bear on our independence.

9 Offers of Employment

- 9.1 Any discussions that you, or any party acting on your behalf, have with professional personnel of our Firm regarding employment could pose a threat to our independence. Your recruitment of an engagement team member from the current or prior year's engagement may compromise our independence and our ability to render agreed Services to you. Engagement team members may include current and former partners and staff of BDO, other BDO Member Firms and other firms who work under our direction. Therefore, you agree to inform us prior to any such discussions so that you and we can implement appropriate safeguards to maintain our independence.

10 Professional and Regulatory Oversight and Legal Processes

- 10.1 As required by legal, regulatory, or professional authorities (both in Canada and abroad) and by BDO policy, our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional and BDO standards. It is understood that by entering into this Agreement, you provide your consent to us providing our files relating to your engagement to the practice inspectors for the sole purpose of their inspection.
- 10.2 Certain law enforcement, regulatory and other governmental bodies may also have the right under law or regulation to conduct investigations of you, including the Services provided by us. To the extent practicable and permitted by law or regulation, we will advise you of any such document request or production order we receive in connection with any such investigation prior to providing any documents in response to such request or order.
- 10.3 We are sometimes required by law, regulation, subpoena or other legal process, or upon your request, to produce documents or personnel as witnesses in connection with legal or regulatory proceedings. Where BDO is not a party to such proceedings, you shall reimburse us at our current standard billing rates for professional time and expenses, including without limitation, reasonable legal fees, expenses and taxes incurred in responding to such compelled assistance or request by you.

11 Electronic Communications

- 11.1 Both parties recognize and accept the security risks associated with email communications, including but not limited to the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request in writing that we do not communicate by internet email, you assume all responsibility and liability in respect of risk associated with its use.

12 Limitation of Liability

- 12.1 In any dispute, action, claim, demand for losses or damages arising out of the Services performed by BDO pursuant to this Agreement, BDO's liability will be several, and not joint and several, and BDO shall only be liable for its proportionate share of the total liability



based on degree of fault as determined by a court of competent jurisdiction or by an independent arbitrator, notwithstanding the provisions of any statute or rule of common law which create, or purport to create, joint and several liability.

- 12.2 In no event shall BDO be liable for indirect, consequential, special, incidental, aggravated, punitive or exemplary damages, losses or expenses, or for any loss of revenues or profits, loss of opportunity, loss of data, or other commercial or economic loss or failure to realize expected savings, including without limitation expected tax savings, whether or not the likelihood of such loss or damage was contemplated.
- 12.3 BDO shall in no event be liable under this Agreement or otherwise in connection with the Services for any actions, damages, claims, fines, penalties, complaints, demands, suits, proceedings, liabilities, costs, expenses, or losses (collectively, "Liabilities") in any way arising out of or relating to the Services performed hereunder for an aggregate amount of more than the higher of:
 - (a) three times the fees paid to BDO by you, in a twelve consecutive month period, for the Services provided pursuant to this Agreement giving rise to the claim; and
 - (b) \$25,000.
- 12.4 The limitations of liability in this section apply whether or not the Liabilities asserted by you against BDO are incurred by you directly or as a result of a claim or demand against you by a third party.
- 12.5 No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.
- 12.6 You agree claims or actions relating to the delivery of Services shall be brought against us alone, and not against any individual. Where our individuals are described as partners, they are acting as one of our members.
- 12.7 For purposes of this Section, the term "BDO" shall include BDO Canada LLP and its subsidiaries, associated and affiliated entities and their respective current and former partners, directors, officers, employees, agents and representatives. The provisions of this Section shall apply to the fullest extent of the law, regardless of the form of the claim, whether in contract, statute, tort (including without limitation, negligence) or otherwise.

13 Indemnity

- 13.1 To the fullest extent permitted by applicable laws, in the event of a claim or demand by a third party against BDO that arises out of or relates to the Services, you agree to indemnify and hold harmless BDO from and against all losses, costs (including solicitors' fees), damages, or expenses resulting from such third party claim or demand, except to the extent that the same is finally determined to have resulted from BDO's negligence or intentional misconduct.

14 Alternative Dispute Resolution

- 14.1 Both parties agree that they will first attempt to settle any dispute arising out of or relating to this Agreement, including any question regarding its existence, interpretation,

validity, breach or termination, or the Services provided hereunder, through good faith negotiations.

- 14.2 In the event that the parties are unable to settle or resolve their dispute through negotiation, such dispute shall be subject to mediation using a mediator chosen by mutual agreement of the parties.
- 14.3 All disputes remaining unsettled for more than 60 days following the parties first mediation session with a mediator, or such longer period as the parties mutually agree upon, shall be referred to and finally resolved by arbitration. The parties agree that one arbitrator shall be appointed within twenty (20) days of receipt of the request for arbitration. If the parties cannot agree on the appointment of an arbitrator in such period then either party may immediately apply for the appointment of an arbitrator to a court of competent jurisdiction in the Province of the governing law as contained herein pursuant to such Province's applicable *Arbitration Act*. The place of arbitration shall be in the capital of the Province of the governing law as contained herein. Unless the arbitrator otherwise determines, the fees of the arbitrator and the costs and expenses of the arbitration will be borne and paid equally by the parties. Such arbitration shall be final, conclusive and binding upon the parties, and the parties shall have no right of appeal or judicial review of the decision whatsoever. The parties hereby waive any such right of appeal or judicial review which may otherwise be provided for in any provincial arbitration statute. Judgement upon the award, including any interim award, rendered by the arbitrator may be entered in any court having jurisdiction. The arbitration shall be kept confidential and the existence of the arbitration proceeding and any element thereof (including but not limited to any pleadings, briefs or other documents submitted and exchanged and testimony and other oral submissions and any awards made) shall not be disclosed beyond the arbitrator(s), the parties, their counsel and any person to whom disclosure is necessary to the conduct of the proceeding except as may be lawfully required in judicial proceedings relating to the arbitration or otherwise.

15 Limitation Period

- 15.1 You shall make any claim relating to Services or otherwise under this Agreement no later than one year after you became aware or ought reasonably to have become aware of the facts giving rise to any such claim.
- 15.2 You shall in no event make any claim relating to the Services or otherwise under this Agreement later than four years after the completion of the Services under this Agreement.
- 15.3 To the extent permitted by law, the parties to this Agreement agree that the limitation periods established in this Agreement replace any limitation periods under any limitations act and/or any other applicable legislation and any limitation periods under any limitations act and/or any other applicable legislation shall not alter the limitation periods specified in this Agreement.

16 Québec Personnel

- 16.1 We may sometimes have individual partners and employees performing Services within the Province of Québec who are members of the *Ordre des comptables professionnels agréés du Québec*. Any such members performing professional services hereunder assumes full personal civil liability arising from the practice of their profession, regardless of their status within our partnership. They may not invoke the liability of our partnership as

grounds for excluding or limiting their own liability. Any limitation of liability clauses in this Agreement shall therefore not apply to limit the personal civil liability of partners and employees who are members of the Ordre des comptables professionnels agréés du Québec.

17 Termination

- 17.1 This Agreement applies to Services whenever performed (including before the date of this Agreement).
- 17.2 You or we may terminate this Agreement at any time upon written notice of such termination to the other party. We will not be liable for any loss, cost or expense arising from such termination. You agree to pay us for all Services performed up to the date of termination, including Services performed, work-in-progress and expenses incurred by us up to and including the effective date of the termination of this Agreement.

18 Governing Laws

- 18.1 The terms of our engagement shall remain operative until amended, terminated, or superseded in writing. They shall be interpreted according to the laws of Ontario in which BDO's principal Canadian office performing the engagement is located, without regard to such province/territory's rules on conflicts of law.

19 Survival

- 19.1 The provisions of this Agreement that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement. Any clause that is meant to continue to apply after termination of this Agreement will do so.

20 Force Majeure

- 20.1 We will not be liable for any delays or failures in performance or breach of contract due to events or circumstances beyond our reasonable control, including acts of God, war, acts by governments and regulators, acts of terrorism, accident, fire, flood or storm or civil disturbance.

21 Assignment

- 21.1 No party may assign, transfer or delegate any of the rights or obligations hereunder without the written consent of the other party or parties. BDO may engage independent contractors and BDO Member Firms to assist us in performing the Services in this Agreement without your consent.

22 Severability

- 22.1 The provisions of this Agreement shall only apply to the extent that they are not prohibited by a mandatory provision of applicable law, regulation or professional standards. If any of these provisions shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, impaired or invalidated, and each such remaining provision shall be valid and enforceable to the fullest extent permitted by law.



Appendix 2 - DATA PROCESSING AND EXTRACTION TERMS AND CONDITIONS

By agreeing to data processing and extraction by BDO or a subcontractor (the “Data Extraction”), you accept and agree to be bound by the following terms and conditions (the “Data Extraction Terms and Conditions”). If you disagree with any part of these Data Extraction Terms and Conditions, you shall not be permitted to use the Data Extraction.

BDO may use software it has developed (the “BDO Software”) or third party software (the “Third Party Software”) to extract certain general ledger and subledger information from your financial accounting system, to facilitate performance of the Data Extraction.

Liability and Warranty Disclaimer

THE LAWS OF CERTAIN JURISDICTIONS, INCLUDING QUEBEC, DO NOT ALLOW THE EXCLUSION OR LIMITATION OF LEGAL WARRANTIES OR STATUTORY IMPLIED REPRESENTATIONS. IF THESE LAWS APPLY TO YOU, SOME OR ALL OF THE BELOW EXCLUSIONS OR LIMITATIONS MAY NOT APPLY TO YOU AND YOU MAY HAVE ADDITIONAL RIGHTS.

YOUR USE OF THE DATA EXTRACTION IS AT YOUR OWN RISK. THE BDO SOFTWARE AND THIRD PARTY SOFTWARE IS PROVIDED TO YOU ON AN “AS IS” AND “AS AVAILABLE” BASIS, WITHOUT ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED. BDO DOES NOT REPRESENT OR WARRANT THAT: THE CONTENT IS ACCURATE, RELIABLE OR CORRECT; THAT THE DATA EXTRACTION WILL BE AVAILABLE AT ANY PARTICULAR TIME OR LOCATION; THAT YOUR ACCESS TO THE DATA EXTRACTION WILL BE UNINTERRUPTED; THAT ANY DEFECTS OR ERRORS WILL BE CORRECTED; THAT THE BDO SOFTWARE OR THIRD PARTY SOFTWARE IS FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS; OR THAT THE DATA EXTRACTION OR THE CONTENT IS TIMELY, SECURE OR ERROR-FREE.

BDO SHALL NOT SHARE OR SELL ANY OF THE EXTRACTED INFORMATION TO THIRD PARTIES (OTHER THAN THOSE THIRD PARTIES SUBCONTRACTED TO PROVIDE THE DATA EXTRACTION), AND BDO SHALL USE SUCH INFORMATION SOLELY TO FACILITATE PERFORMANCE OF THE DATA EXTRACTION. BDO DOES NOT WARRANT THE ACCURACY OR COMPLETENESS OF ANY UNDERLYING INFORMATION AND/OR DATA PROVIDED BY YOU THE “UNDERLYING DATA”). THE INFORMATION DERIVED FROM THE SOFTWARE OR THIRD PARTY SOFTWARE ARE ENTIRELY DEPENDENT UPON THE UNDERLYING DATA AND AS A CONSEQUENCE MAY INCLUDE INACCURACIES OR TYPOGRAPHICAL ERRORS.

TO THE MAXIMUM EXTENT PERMITTED BY LAW, BDO DISCLAIMS ALL REPRESENTATIONS, WARRANTIES AND CONDITIONS, INCLUDING ANY WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT AND FITNESS FOR A PARTICULAR PURPOSE.

THE LAWS OF CERTAIN JURISDICTIONS, INCLUDING QUEBEC, DO NOT ALLOW CERTAIN EXCLUSIONS OR LIMITATIONS OF LIABILITY OR OF LIMITATIONS OF CERTAIN DAMAGES. IF THESE LAWS APPLY TO YOU, SOME OR ALL OF THE BELOW EXCLUSIONS OR LIMITATIONS MAY NOT APPLY TO YOU, AND YOU MIGHT HAVE ADDITIONAL RIGHTS.

UNDER NO CIRCUMSTANCES WILL BDO OR ITS LICENSORS BE LIABLE FOR ANY LOSS, INJURY, CLAIM, LIABILITY OR DAMAGE OF ANY KIND RESULTING FROM YOUR USE OF, OR INABILITY TO USE, THE DATA EXTRACTION. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, BDO DISCLAIMS ALL RESPONSIBILITY FOR ANY LOSS, INJURY, CLAIM, LIABILITY OR DAMAGE OF ANY KIND, INCLUDING DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR PUNITIVE DAMAGES OF ANY KIND (INCLUDING, WITHOUT LIMITATION, LEGAL FEES AND EXPENSES) RESULTING FROM, ARISING OUT OF OR IN ANY WAY RELATED TO THE DATA EXTRACTION.



If you are ordinarily resident of Quebec, you are only entitled to those warranties that are expressly required by law and that cannot be disclaimed and we limit and disclaim our liability to the fullest extent permitted by applicable Quebec law.

Third Party Software

With your approval, BDO may offer the use of Third Party Software such as Validis LLC's ("Validis") DataShare to facilitate the Data Extraction. You agree it shall be subject to any Third Party Software provider's policies and terms of use. You also agree it shall not: (i) copy the Software or any Third Party Software except where such copying is incidental to the normal use of the Software or Third Party Software, or where it is necessary for the purpose of back-up or operational security; (ii) not access the Software or Third Party Software to build a product or service which competes with the Software or Third Party Software; (iii) Use the Software or Third Party Software to provide services to third parties, nor to rent, lease, sub-license, loan, translate, merge, adapt or vary the Software; (iv) not make alterations to, or modifications of the whole or any part of the Software, or the Third Party Software, any part of it to be combined with any other programs; (v) not disassemble, decompile, reverse-engineer, or create derivative works based on the whole or any part of the Software except to the extent that such actions cannot be prohibited by law. You agree Validis may process and store your data through Microsoft Azure for the provision of verification work. You agree that Validis may share your data with Microsoft Azure for the purposes of completing the Data Extraction Services and all data will be hosted in Canada by Microsoft Azure.

Personal Information

BDO shall not collect and you agree not to provide personal information to BDO in the course of the Data Extraction.

Copyright

The BDO Software and Third Party Software contains material which is owned by or licensed to BDO. Reproduction is prohibited other than in accordance with the copyright notice, which forms part of these terms and conditions. Without limiting the foregoing, you agree that you will not copy, attempt to reverse engineer, modify, translate or disassemble the BDO Software or Third Party Software in whole or in part, including any attempts to reconstruct, identify, or discover any source code, underlying ideas, underlying user interface techniques, or algorithms of BDO Software or Third Party Software. You may not copy, reproduce, perform, distribute, display, modify, translate, merge with other data, frame in another website, post on another website or create derivative works of the BDO Software or Third Party Software or content, in whole or in part, for the purpose of creating a competing product or service or for resale or distribution.

Termination

BDO may terminate the Data Extraction (in whole or in part) or access of any user to the Data Extraction (in whole or in part) at any time, without notice to the user, in which case these terms and conditions shall continue to apply in respect of your past access. BDO shall not be liable for any losses or inconvenience that result from its termination of the Data Extraction or your access to the Data Extraction.

Letter Version: 20230630

T&C Version: 20230630



Appendix B: Independence letter



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January 16, 2024

Members of the Board of Directors
Central Lake Ontario Conservation Authority

Dear Members of the Board of Directors:

We have been engaged to audit the non-consolidated financial statements of Central Lake Ontario Conservation Authority (the "Authority") for the year ended December 31, 2023.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the Authority and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider independence rules and interpretations of the CPA profession and relevant legislation.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since May 16, 2023, the date of our last letter.

We are aware of the following relationships between the Authority and us that, in our professional judgment, may reasonably be thought to have influenced our independence. The following relationships represent matters that have occurred from May 16, 2023 to January 16, 2024.

- We have provided assistance in the preparation of the non-consolidated financial statements, including adjusting journal entries and/or bookkeeping services. These services created a self-review threat to our independence since we subsequently expressed an opinion on whether the non-consolidated financial statements presented fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian Public Sector Accounting Standards.
- We, therefore, required that the following safeguards be put in place related to the above:
 - Management created the source data for all the accounting entries.
 - Management developed any underlying assumptions required with respect to the accounting treatment and measurement of the entries.
 - Management reviewed advice and comments provided and undertook their own analysis considering the Authority's circumstances and generally accepted accounting principles.
 - Management reviewed and approved all journal entries prepared by us, as well as changes to financial statement presentation and disclosure.
 - Someone other than the preparer reviewed the proposed journal entries and the financial statements

This letter is intended solely for the use of the Board of Directors, management and those charged with governance of the Authority and should not be used for any other purpose.




Yours truly,

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

DATE: January 16, 2024
FILE: AFEB21; AFEA5
S.R.: 5866-24
TO: Chair and Members, CLOCA Board of Directors
FROM: Rose Catulli, Director of Corporate Services
SUBJECT: **2024 Proposed Fees for Regulation and Planning Services**

APPROVED BY C.A.O. 

The purpose of this report is to advise members of a December 13, 2023 “Minister’s Direction” from the Minister of Natural Resources and Forestry extending a fee freeze related to planning and regulation services to the 2024 calendar year.

Background

On November 21, 2023, following CLOCA’s annual fiscal cycle, staff proposed a 4% inflationary increase to planning and regulation fees to take effect on January 1, 2024, which was approved (Staff Report #5850-23, Resolution #74-2023).

Without prior notice and with only 8 business days for CLOCA remaining in 2023, the Minister of Natural Resources and Forestry issued a new Minister’s Direction on December 13, 2023, prohibiting any change in conservation authority-imposed fees for planning and regulation services between the period of January 1, 2024, to December 31, 2024.

Analysis

Following direction from Durham Region Council and previous Board of Directors resolutions, the principle of an annual inflationary increase for planning and regulation services had been established to ensure that planning and regulation services were cost-recovered. The Minister’s Direction prohibits the implementation of the previously approved 4% inflationary increase to the Authority’s planning and regulation fees. The Minister’s Direction means that CLOCA will experience a 4% reduction in planned regulation and fee revenue from the preliminary budget. This represents a projected loss of \$40,000 in revenue to CLOCA that will need to recover from other sources.

RECOMMENDATION:

THAT the revised Proposed Fees for Services & Programs, as outlined in Attachments 1 be adopted, effective January 1, 2024.

ATTACH.

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2024 REVISED Proposed Fee Schedule for Regulation Services - Effective January 1, 2024 (Exempt from HST)

Permit Type	2024 Approved (Nov. 21, 2023)	2024 Proposed - REVISED
Minor Permit A Very low risk related to natural hazard or natural heritage features, minor activities not requiring site visit or technical information. Generally, in areas where there are CLOCA approved intervening land uses between the regulated feature and the proposed development.	\$175	\$170
Minor Permit B Low risk of impact on natural hazard or natural features, no technical letter/plans/reports required (pools, sheds, decks, minor additions)	\$540	\$520
Standard Permit C Moderate hazard risk and/or potential impact on natural hazards or natural features. Applications generally require one technical letter/report/plan. Moderate scale: site total area generally under 5 hectares.	\$2,005 + (\$3,670/each technical report or set of drawings) + \$335/additional site visit or meeting for project facilitation or compliance monitoring	\$1,930 + (\$3,530/each technical report or set of drawings) + \$320/additional site visit or meeting for project facilitation or compliance monitoring
Major Permit D Complex applications or larger scale applications such as privately initiated servicing works for plans of subdivision. Works may include wet stormwater management ponds, watercourse crossings or erosion control works. Projects are within or adjacent to hazards and/or natural features requiring multiple site visits, compliance monitoring and the review of a package of technical report(s)/letter(s)/plan(s). Generally related to sites with a total area generally equal to or above 5 hectares.	\$4,005 + (\$3,670/each technical report or set of drawings) + \$335/additional site visit or meeting for project facilitation or compliance monitoring	\$3,850 + (\$3,530/each technical report or set of drawings) + \$320/additional site visit or meeting for project facilitation or compliance monitoring
Infrastructure Permit A Projects arising from a Class Environmental Assessment that are routine and small scale (i.e., culvert replacements/extensions, repair, or maintenance works)	\$2,005 + (\$3,670/each technical report or set of drawings) + \$335/additional site visit or meeting for project facilitation or compliance monitoring	\$1,930 + (\$3,530/each technical report or set of drawings) + \$320/additional site visit or meeting for project facilitation or compliance monitoring
Infrastructure Permit B Projects arising from and Individual Environmental Assessment or Class Environmental Assessment that are related to new or substantially modified existing infrastructure that are at a moderate or large scale (i.e., bridge replacements, new road alignments)	\$4,005 + (\$3,670/each technical report or set of drawings) + \$335/additional site visit or meeting for project facilitation or compliance monitoring	\$3,850 + (\$3,530/each technical report or set of drawings) + \$320/additional site visit or meeting for project facilitation or compliance monitoring
Section 28.0.1 Permit Projects arising from applications made under Section 28.0.1 of the Act.	\$8,010 + (\$3,670/each technical report or set of drawings)	\$7,700 + (\$3,530/each technical report or set of drawings)
Large Fill Application	\$4,005 + (\$2.85/m ³) + peer review/sampling deposit of \$13,445 + \$335/additional site visit or meeting for project facilitation or compliance monitoring	\$3,850 + (\$2.05/m ³) + peer review/sampling deposit of \$12,930 + \$320/additional site visit or meeting for project facilitation or compliance monitoring
Permit Revisions	50% of current fee for minor revisions (+technical report or drawing fee may be applicable)	50% of current fee for minor revisions (+technical report or drawing fee may be applicable)
Violation Surcharge	2 times the current application fee	2 times the current application fee
Legal Inquiry/Archive File Information Request	\$400	\$385
Pre-application Analysis <ul style="list-style-type: none"> • Policy Guidance • Natural Heritage • Water Resources • Hydrogeology 	\$670 (without site visit) \$2,005 (analysis by one technical discipline) \$4,005 (analysis by more than one technical discipline)	\$645 (without site visit) \$1,930 (analysis by one technical discipline) \$3,850 (analysis by more than one technical discipline)
Peer Review	As determined by peer review consultant fees	As determined by peer review consultant fees

Notes:

1. Permit applications for projects with concurrent Planning Act approvals will be assessed as a permit type A, B, C or D.
2. Permit application fees, with the exception of the Minor Permit A and Minor Permit B categories include one CLOCA staff site visit.
3. Peer review fee costs are to be borne by the applicant when a peer review is required pursuant to approved Policy and Procedural Document (sections 2.5, 4.3.1, and 7.3).

Revised Jan. 16, 2024

2024 REVISED Proposed Fee Schedule for Planning Services - Effective January 1, 2024 (Exempt from HST)


Application Type	2024 Approved (Nov. 21, 2023)	2024 Proposed – REVISED
Minor Variance	\$935 (+\$3,670/technical report)	\$900 (+\$3,530/technical report)
Land Division/Severance	\$1,465 (+\$3,670/technical report) \$320 for Clearance Letter	\$1,410 (+\$3,530/technical report) \$320 for Clearance Letter
Zoning By-law Amendment	\$2,270 (+\$3,670/technical report)	\$2,185 (+\$3,530/technical report)
Lifting of Part Lot Control	\$1,465 (+\$3,670/technical report)	\$1,410 (+\$3,530/technical report)
Site Plan or comparable condominium application	\$2,270 (+\$3,670/technical report)	\$2,185 (+\$3,530/technical report)
Site Plan comparable to a draft plan of subdivision	\$16,180 (+\$3,670/technical report)	\$15,560 (+\$3,530/technical report)
Official Plan Amendment	\$2,270 (+\$3,670/technical report)	\$2,185 (+\$3,530/technical report)
Complex Official Plan Amendment (e.g. Golf Courses or Aggregate Extraction Uses)	\$16,180 (+\$3,670/technical report)	\$15,560 (+\$3,530/technical report)
Subdivision or comparable condominium application	\$16,180 (+\$2,270 or \$4,430/ha) \$4,005 for Clearance Letter \$2,005 for Clearance Letter related to Additional Phases	\$15,560 (+\$2,185 or \$4,175/ha) \$3,850 for Clearance Letter \$1,930 for Clearance Letter related to Additional Phases
Master Environmental Servicing Plan, Subwatershed Plan or equivalent	25 ha or less base fee of \$13,460 Greater than 25 ha base fee of \$26,705 Additional charge of \$680 per hectare	25 ha or less base fee of \$12,945 Greater than 25 ha base fee of \$25,680 Additional charge of \$653 per hectare
Individual Environmental Assessment	\$8,345 to \$20,695 plus applicable permit fees. Subject to negotiation based on anticipated complexity, scale of works and staff effort required	\$8,025 to \$19,900 plus applicable permit fees. Subject to negotiation based on anticipated complexity, scale of works and staff effort required
Schedule B or C Class Environmental Assessment not within an area subject to Ontario Regulation 42/06	\$3,445	\$3,315
Schedule B Class Environmental Assessment	\$5,565 plus applicable Infrastructure Permit fee.	\$5,350 plus applicable Infrastructure Permit fee.
Schedule C Class Environmental Assessment	\$8,345 plus applicable Infrastructure Permit fee.	\$8,025 plus applicable Infrastructure Permit fee.
Consultations regarding Review Requests for the Department of Fisheries and Oceans Canada	\$670	\$645
Pre-application Analysis Fee	\$670 (without site visit)	\$645 (without site visit)
• Policy Guidance	\$2,005 (analysis by one technical discipline)	\$1,930 (analysis by one technical discipline)
• Natural Heritage	\$4,005 (analysis by more than one technical discipline)	\$3,850 (analysis by more than one technical discipline)
• Water Resources		
• Hydrogeology		
Peer Review	As determined by peer review consultant fees	As determined by peer review consultant fees

Notes:

- Subdivision applications within areas subject to prior Master Environmental Servicing Plan or equivalent study prepared to the satisfaction of CLOCA will be charged the ~~\$2,270~~ **\$2,185** per hectare fee. For clarity, the review of Master Environmental Servicing Plans or equivalent study is billed separately from the review of Subdivision applications.
- Plans of Subdivision/Condominium:
 - Major re-submissions and major revisions will be surcharged at ~~\$7,340~~ **\$7,060**
 - Per hectare fees will be invoiced 50% at draft approval prior to the issuance of conditions to draft plan approval and 50% at final approval prior to the issuance of a clearance letter. Clearance letter fees also apply.
 - Except for Master Environmental Servicing Plans, Subwatershed Plans or equivalent study, Planning Act applications under concurrent review will be subject to only the higher of the applicable application fee – not the aggregate of multiple fees.
- A ~~\$133,345~~ **\$128,190** maximum billable fee applies for Plans of Subdivision, Master Environmental Servicing Plans, Subwatershed Plans or equivalent reviews. Fees more than ~~\$133,345~~ **\$128,190** for these reviews are subject to negotiation with CLOCA based on the application complexity and CLOCA resources required to review and comment and may include agreed upon mile-stone payments.
- Expedited External Review Voluntary Option may be available at the discretion of CLOCA staff. An additional Expedited External Review Fee will apply.
- Peer review fee costs are to be borne by the applicant when a peer review is required pursuant to approved Policy and Procedural Document (sections 2.5, 4.3.1, and 7.3).

Revised Jan. 16, 2024

DATE: January 16, 2024
FILE: ABDA3
S.R.: 5862-24
TO: Chair and Members, CLOCA Board of Directors
FROM: Chris Darling, Chief Administrative Officer
SUBJECT: **Common Membership – Different Boards**

APPROVED BY C.A.O. 

We currently have three boards that require the officers and members to be established in common – Central Lake Ontario Conservation Authority (CLOCA), Central Lake Ontario Conservation Fund (CLOCF) and Central Lake Ontario Source Protection Authority (CLOSPA).

By-Law 2018-1 CLOCA Administrative and Meeting Procedural By-Law, requires the Chair and Vice Chair of CLOCA be elected annually from the members appointed by the Region of Durham. To deal with the CLOCF and the CLOSPA respective requirements, it is recommended the following motion be adopted at the CLOCA annual meeting following its election of officers.


RECOMMENDATION:

THAT the Chair, Vice Chair, and members of the Central Lake Ontario Conservation Authority for 2024 be the Chair, Vice Chair, and members of the Central Lake Ontario Conservation Fund for 2024 and the Chair, Vice Chair, and members of the Central Lake Ontario Source Protection Authority for 2024.

REPORT

CENTRAL LAKE ONTARIO CONSERVATION AUTHORITY

DATE: January 16, 2024
FILE: ABDA4
S.R.: 5865-24
TO: Chair and Members, CLOCA Board of Directors
FROM: Chris Darling, Chief Administrative Officer
Lisa Hastings, Communications Specialist

APPROVED BY C.A.O. 

SUBJECT: 2023 Annual Report & Strategic Plan Implementation

In celebration of our collective accomplishments over the past year, we present the 2023 Annual Report that showcases the programs, services and projects delivered by the Central Lake Ontario Conservation Authority (CLOCA).

Our 2021-2025 Strategic Plan provides guidance to ensure we are focused on our mission to obtain healthy watersheds for today and tomorrow. Throughout 2023, we made excellent progress executing our Strategic Plan. The goals and objectives in the Strategic Plan drove our 2023 work plans and resulting accomplishments. Attachment 1 to this report provides a summary of actions taken to support the key objectives identified in the Strategic Plan. In summary, our 2023 accomplishments deliver on the following Strategic Plan goals:

- conserve, restore and enhance natural resources through integrated watershed management
- support healthy communities and the protection of people and property from flooding and erosion
- protection, management, and safety of conservation areas
- create a more knowledgeable and connected watershed community through engagement and education
- demonstrate business excellence through effective customer service, engaged employees and innovation

We thank our stakeholders for their continued support of our mission, vision, and core values. CLOCA will always work with our partners to ensure that they have the best information available to make informed decisions and offer programs and services that advance our common goal of watershed health.

The 2023 Annual Report will be emailed to Members prior to the Board Meeting and will be posted on our website for viewing on January 17th, 2024 with a printable pdf version available on request.

RECOMMENDATION:
THAT Staff Report #5865-24 be received for information.

Attach.

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	<u>Strategic Goals and Key Objectives</u>	<u>Actions Supporting objectives</u>
<p>Goal: Conserve, Restore and Enhance Natural Resources through Integrated Watershed Management</p> <p>Key Objectives:</p>		
1	<p>Improve understanding of watershed ecosystem and its response to human and natural environmental stressors, to support informed decision making</p>	<ul style="list-style-type: none"> ➤ Continue to implement CLOCAs integrated watershed monitoring program ➤ Conduct gap analysis through integrated monitoring program development and implement measures to fill knowledge gaps ➤ Explore opportunities to advance citizen science to undertake monitoring ➤ Conduct regular needs assessment & implementation of data mgt, modelling capacity, storage & equipment to ensure monitoring, assessment & reporting needs are fulfilled ➤ Undertake continuous improvement & advancement of integrated watershed monitoring programs ➤ Communicate monitoring results to stakeholders
2	<p>Expand network of protected greenspace and Conservation Authority land holdings</p>	<ul style="list-style-type: none"> ➤ Engage landowners in priority land acquisition areas as identified in CLOCA land securement strategy – acquired a 70 acre property in 2023. ➤ Work with watershed partners in securing and protecting greenspace
3	<p>Implement updated integrated watershed plans and other action plans to guide landuse planning, protection, restoration, and stewardship initiatives</p>	<ul style="list-style-type: none"> ➤ Continue to request and obtain municipal compliance through adoption of WSP recommendations into municipal documents, policies, zoning, guidance, etc. ➤ Enhance Restoration & Stewardship services program with a focus on implementation of WSP and CA management plan recommendations and actions – initiated a Sustainable Neighborhood Action Plan in 2023. ➤ Completed a number of restoration action plans.
4	<p>Collaborate with partners to reduce the impact of environmental stressors such as climate change</p>	<ul style="list-style-type: none"> ➤ Dedicate staff resources to work with partners in addressing climate change challenges ➤ Continue to participate (lead or supporting role) in stakeholder projects to improve WSH health ➤ Partnered with Durham Region to establish new tree planting program

Goal: Support Healthy Communities and the Protection of People and Property from Flooding and Erosion

Key Objectives

1	Increase capacity to predict flood events and flood-vulnerable areas	<ul style="list-style-type: none"> ➤ Pursue funding opportunities to adopt a flood forecast model that allows for modelling of predicted storm forecasts including radar forecasts and improve database of gauge information and user accessibility ➤ Purchase survey grade GPS equipment to enhance positional and elevation information ➤ Calibrate flow gauges to allow for more confident flood predictive models ➤ Undertake studies to identify flood-vulnerable areas
2	Provide timely and expert technical advice and land use tools and resources to our partner municipalities	<ul style="list-style-type: none"> ➤ Monitor and report on Board approved timeline compliance ➤ Provide proactive and detailed input early in planning and regulation processes ➤ Ensure municipal planning documents contain effective hazard management policies ➤ Update/simplify Planning and Regulation Policy and Procedural Document
3	Improve understanding of natural hazards and to inform risk management actions	<ul style="list-style-type: none"> ➤ In partnership with stakeholders, undertake studies to identify and inform risk management actions ➤ Maintain accurate and up to date hazard mapping
4	Mitigate potential risk to people and property from natural hazards through regulation, administration, and compliance	<ul style="list-style-type: none"> ➤ Work with partners to implement mitigation measures identified in technical reports ➤ Continue to administer O-Reg 42/06 (section 28 permitting) to ensure natural hazard risks are addressed for development proposals
5	Improve flood event warning systems and communication	<ul style="list-style-type: none"> ➤ Investigate and implement actions to enhance notification of flood warnings

Goal: Remain Dedicated to The Protection, Management, and Safety of Conservation Areas

Key Objective: Keep it Safe

1	Continue to implement a land protection and acquisition strategy	<ul style="list-style-type: none"> ➤ Engage landowners in priority land acquisition areas as identified in CLOCA land securement strategy ➤ Continue to seek funding sources and enhance existing sources to assist in land acquisition efforts
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2	Identify appropriate opportunities for enhanced use/revitalization/optimal use of Conservation Areas and facilities	<ul style="list-style-type: none"> ➤ Continued preparation of Conservation Area Master Plan
3	Enhance ecological integrity of Conservation Areas	<ul style="list-style-type: none"> ➤ Enhance Restoration & Stewardship services program with a focus on implementation of WSP and CA management plan recommendations and actions ➤ Seek funding opportunities for restoration opportunities
4	Provide high-quality, positive, and safe experiences in our Conservation Areas	<ul style="list-style-type: none"> ➤ Implement/update Board approved Conservation Areas Inspection Policy ➤ Support Conservation Area Trail volunteer Stewards Program ➤ Continue to improve messaging to conservation area visitors related to rules, permitted uses and etiquette
5	Design, implement, and manage Conservation Area infrastructure that respects natural heritage features	<ul style="list-style-type: none"> ➤ Update existing CA management plans and continue to develop CA management plans for CA areas with strong public use ➤ Continue to implement the recommendations identified in conservation area management plans and other conservation area management/planning documents

Goal: Create a More Knowledgeable and Connected Watershed Community Through Engagement and Education

Key Objectives

1	Connect people with nature, culture, and greenspace to promote environmental awareness, appreciation, and action	<ul style="list-style-type: none"> ➤ Continue to offer community engagement events and festivals ➤ Review current curriculum objectives and survey participating teachers and program partners for input to improve program delivery ➤ Program enhancements focusing on local Indigenous art installations, outreach events, and visual signage that will incorporate interactive technology to enrich the visitor experience
2	Increase school participation in environmental education and stewardship	<ul style="list-style-type: none"> ➤ Collaborating with schools, teachers, and School Boards to identify and act on opportunities to integrate watershed-based education into a variety of curricula
3	Provide programs that respond to and reflect a diverse community	<ul style="list-style-type: none"> ➤ Continue to assess how changing watershed demographics impact education and program needs ➤ Improving the use of social media to build a broader base of support and to reach a diverse audience

4	Communicate a recognized brand that reflects our corporate culture, our goals, and strategic actions to our watershed audiences	<ul style="list-style-type: none"> ➤ Ensure consistent messaging to create awareness of CLOCA ➤ Message CLOCA's value to healthy living and community livelihood
<p>Goal: Demonstrate Business Excellence Through Effective Customer Service, Engaged Employees, and Innovation</p> <p>Key Objectives:</p>		
1	Foster provision of efficient, effective, and client-focused programs and services	<ul style="list-style-type: none"> ➤ Delivery of Annual Strategic Plan Implementation Report ➤ Service delivery performance measures completed through staff performance review and strategic plan objectives
2	Engage employees with measurable continuous improvement outcomes	<ul style="list-style-type: none"> ➤ Continuous improvements to be considered through staff performance reviews and strategic plan objectives
3	Establish a strong culture of collaboration	<ul style="list-style-type: none"> ➤ Enhance online platform to support staff communication ➤ Foster honest and open communication
4	Improve corporate sustainability outcomes through operation, procurement, and business practice improvements	<ul style="list-style-type: none"> ➤ Establish and maintain a fee schedule aimed at improving cost recovery for corporate festivals (MSF, GWF) ➤ Position CLOCA for carbon footprint offsets with Conservation Area projects
5	Continue to strive for diversity, equity, and inclusiveness	<ul style="list-style-type: none"> ➤ Implement staff training and learning opportunities
6	Continue to modernize data and mapping management resources and services to support stakeholder and corporate priorities	<ul style="list-style-type: none"> ➤ Leverage Information Management System (IMS) to improve efficiency of permit administration